

Virginia Retirement System – OPEB Plans

GASB Statement No. 75, Accounting and Financial Reporting for
Postemployment Benefits Other Than Pensions

Valuation Date: June 30, 2022

Measurement Date: June 30, 2023

Reporting Date: June 30, 2024





April 12, 2024

Board of Trustees
Virginia Retirement System
1200 E. Main Street
Richmond, VA 23219

Dear Board Members:

This report provides information requested by the Virginia Retirement System (VRS) in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions."

The actuarial calculations in connection with this report were prepared for the purpose of complying with the requirements of GASB Statement No. 75. These calculations have been made on a basis that is consistent with our understanding of this Statement. The calculation of the plan's liability for this report is not applicable for funding purposes of the Plan. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement No. 75 may produce significantly different results.

This report may be provided to parties other than the VRS only in its entirety and only with the permission of the VRS. GRS is not responsible for unauthorized use of this report.

The report was based upon information, provided by the VRS, concerning Other Postemployment Benefits (OPEB), financial transactions, and membership data. We checked for internal consistency, but did not audit the data. We are not responsible for the accuracy or completeness of any data provided by the VRS.

This report complements the actuarial valuation report provided to the Board and should be considered in conjunction with that report. Please see the actuarial valuation reports as of June 30, 2022 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic, demographic, health care trend and morbidity assumptions, and benefit provisions.

This report is intended to assist in preparation of the financial statements of the VRS and its participating employers. Financial statements are the responsibility of the reporting entity and not the actuary. The statements are subject to an auditor's review. Please let us know if the plan's auditor recommends any changes.

Board of Trustees
Virginia Retirement System
April 12, 2024

Valuation results are developed through the use of multiple models.

Valuation liabilities were prepared using ProVal's valuation model, a software product of Winklevoss Technologies. We are relying on the ProVal model. We performed tests of the ProVal model with this assignment and made a reasonable attempt to understand the developer's intended purpose of, general operation of, major sensitivities and dependencies within, and key strengths and limitations of the ProVal model. In our professional judgment, the ProVal valuation model has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses.

Financial results were prepared using our financing model which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

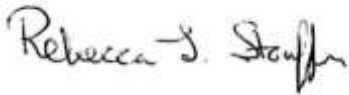
To the best of our knowledge, the information contained in this report is accurate, and fairly represents the actuarial position of the VRS. All calculations have been made in conformity with generally accepted actuarial principles and practices as well as with the Actuarial Standards of Practice issued by the Actuarial Standards Board. If you have reason to believe that the information provided in this report is inaccurate, or is in any way incomplete, or if you need further information in order to make an informed decision on the subject matter of this report, please contact the authors of the report prior to making such decision.



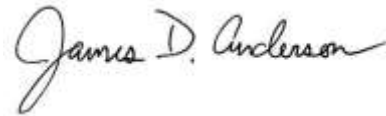
Board of Trustees
Virginia Retirement System
April 12, 2024

Rebecca L. Stouffer, James D. Anderson, Kurt Dosson, Shana M. Neeson, and Michael D. Kosciuk are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the Academy of Actuaries to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor.

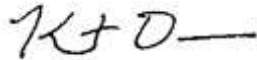
Respectfully submitted,
Gabriel, Roeder, Smith & Company



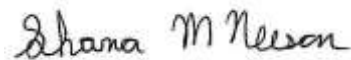
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SECTION A

EXECUTIVE SUMMARY

Executive Summary

Group Life Insurance Program	
Actuarial Valuation Date	June 30, 2022
Measurement Date of the Net OPEB Liability	June 30, 2023
Reporting Date	June 30, 2024
Single Discount Rate (SDR):	
Long-Term Expected Rate of Return	6.75%
Municipal Bond Index Rate at Prior Measurement Date ¹	3.69%
Municipal Bond Index Rate at Measurement Date ¹	3.86%
Fiscal year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Discount Rate at Prior Measurement Date	6.75%
Single Discount Rate at Measurement Date	6.75%
Net OPEB Liability/(Asset)	
Total OPEB Liability (TOL)	\$ 3,907,052,043
Plan Fiduciary Net Position (PFNP)	2,707,738,599
Net OPEB Liability/(Asset) (NOL = TOL - PFNP)	\$ 1,199,313,444
PFNP as a percentage of TOL (=PFNP/TOL)	69.30%
Total OPEB Expense/(Income)	\$ 54,498,271
Deferred Outflows of Resources	\$ 145,417,920
Deferred Inflows of Resources	\$ 167,693,658

¹ Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of June 30, 2022 (for the Prior Measurement Date) and as of June 30, 2023 (for the Measurement Date). In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities. The municipal bond rate is used as the discount rate in years where assets are not projected to be sufficient to meet benefit payments.

Note: There was a change in actuarial service providers during calendar year 2022. Throughout this report, information prior to 2022 was provided by the prior actuarial service provider.

Executive Summary

	Health Insurance Credit					
	State Employees	Teachers	Political Subdivisions	Constitutional Officers	Social Service Employees	Registrars
Actuarial Valuation Date	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022
Measurement Date of the Net OPEB Liability	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
Reporting Date	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
Single Discount Rate (SDR):						
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Municipal Bond Index Rate at Prior Measurement Date ¹	3.69%	3.69%	3.69%	3.69%	3.69%	3.69%
Municipal Bond Index Rate at Measurement Date ¹	3.86%	3.86%	3.86%	3.86%	3.86%	3.86%
Fiscal year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A	N/A	N/A	N/A	N/A	N/A
Single Discount Rate at Prior Measurement Date	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Single Discount Rate at Measurement Date ²	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Net OPEB Liability/(Asset)						
Total OPEB Liability (TOL)	\$ 1,102,219,864	\$ 1,475,471,416	\$ 77,344,282	\$ 40,001,267	\$ 14,973,019	\$ 558,239
Plan Fiduciary Net Position (PFNP)	280,598,561	264,054,015	40,057,228	9,767,353	5,144,586	256,112
Net OPEB Liability/(Asset) (NOL = TOL - PFNP)	\$ 821,621,303	\$ 1,211,417,401	\$ 37,287,054	\$ 30,233,914	\$ 9,828,433	\$ 302,127
PFNP as a percentage of TOL (=PFNP/TOL)	25.46%	17.90%	51.79%	24.42%	34.36%	45.88%
Total OPEB Expense/(Income)	\$ 130,067,799	\$ 93,866,882	\$ 1,984,434	\$ 8,188,139	\$ 838,616	\$ 5,706
Deferred Outflows of Resources	\$ 21,578,701	\$ 28,807,671	\$ 7,858,312	\$ 1,079,368	\$ 334,349	\$ 3,763
Deferred Inflows of Resources	\$ 52,484,912	\$ 54,541,302	\$ 16,139,799	\$ 1,827,206	\$ 871,133	\$ 77,362

¹ Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of June 30, 2022 (for the Prior Measurement Date) and as of June 30, 2023 (for the Measurement Date). In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities. The municipal bond rate is used as the discount rate in years where assets are not projected to be sufficient to meet benefit payments.

² For select Political Subdivisions, the calculation of the actuarially determined employer contribution rate, for funding OPEB benefits, includes an "Additional Funding Contribution" component determined under GASB crossover methodology. This allows the use of the long-term expected rate of return as the Single Discount Rate, unless otherwise noted. The Single Discount Rate for one Political Subdivision – Lee County School Board (55552) – was the municipal bond index rate.

Note: There was a change in actuarial service providers during calendar year 2022. Throughout this report, information prior to 2022 was provided by the prior actuarial service provider.

Executive Summary

	Virginia Sickness and Disability Program	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
Actuarial Valuation Date	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022
Measurement Date of the Net OPEB Liability	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
Reporting Date	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
Single Discount Rate (SDR):				
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	6.75%
Municipal Bond Index Rate at Prior Measurement Date ¹	3.69%	3.69%	3.69%	3.69%
Municipal Bond Index Rate at Measurement Date ¹	3.86%	3.86%	3.86%	3.86%
Fiscal year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A	N/A	N/A	N/A
Single Discount Rate at Prior Measurement Date	6.75%	6.75%	6.75%	3.69%
Single Discount Rate at Measurement Date	6.75%	6.75%	6.75%	3.86%
Net OPEB Liability/(Asset)				
Total OPEB Liability (TOL)	\$ 318,900,552	\$ 10,671,744	\$ 9,524,510	\$ 406,210,648
Plan Fiduciary Net Position (PFNP)	634,778,750	10,007,821	11,133,507	5,311,456
Net OPEB Liability/(Asset) (NOL = TOL - PFNP)	\$ (315,878,198)	\$ 663,923	\$ (1,608,997)	\$ 400,899,192
PFNP as a percentage of TOL (=PFNP/TOL)	199.05%	93.78%	116.89%	1.31%
Total OPEB Expense/(Income)	\$ 7,541,099	\$ 3,520,534	\$ 4,087,728	\$ 53,535,544
Deferred Outflows of Resources	\$ 23,850,497	\$ 3,223,030	\$ 618,690	\$ 110,428,844
Deferred Inflows of Resources	\$ 55,596,878	\$ 291,042	\$ 1,149,730	\$ 159,329,392

¹ Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of June 30, 2022 (for the Prior Measurement Date) and as of June 30, 2023 (for the Measurement Date). In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities. The municipal bond rate is used as the discount rate in years where assets are not projected to be sufficient to meet benefit payments.

Note: There was a change in actuarial service providers during calendar year 2022. Throughout this report, information prior to 2022 was provided by the prior actuarial service provider.

Discussion

Accounting Standard

GASB Statement No. 75 replaces the requirements of GASB Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

The following discussion provides a summary of the information that is required to be disclosed under this accounting standard. A number of these disclosure items are provided in this report. However, certain information, such as notes regarding accounting policies and investments, is not included in this report. As a result, the employer is responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards.

Financial Statements

GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The net OPEB liability is the difference between the total OPEB liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets.

Paragraph 105 of GASB Statement No. 75 states, "Contributions to the OPEB plan from the employer subsequent to the measurement date of the collective net OPEB liability and before the end of the employer's reporting period (excluding amounts associated with the employer from non-employer contributing entities that are not in a special funding situation) should be reported as a deferred outflow of resources related to OPEB." The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of June 30, 2023.

The OPEB expense recognized each fiscal year is equal to the change in the net OPEB liability from the beginning of the year to the end of the year, adjusted for deferred recognition of certain changes in the liability and the investment experience.

Limitation of Project Scope

Actuarial standards do not require the actuary to evaluate the ability of the plan sponsor or other contributing entity to make required contributions to the plan when due. Such an evaluation was not within the scope of this project and is not within the actuary's domain of expertise. Consequently, the actuary performed no such evaluation.

Notes to Financial Statements

GASB Statement No. 75 requires the notes of the employer's financial statements to disclose the total OPEB expense, the OPEB plan's liabilities and assets, and deferred outflows of resources and inflows of resources related to OPEB.

In addition, GASB Statement No. 75 requires the notes of the financial statements for employers to include certain additional information, including:

- **Plan Description:**
 - The name of the OPEB plan, the administrator of the OPEB plan, and the identification of whether the OPEB plan is a single-employer, agent, or cost-sharing OPEB plan.
 - A brief description of the types of benefits provided by the plan, automatic or ad-hoc postemployment benefit changes including COLAs, and terms or policies regarding the sharing of benefit-related costs with inactive plan members.
 - The authority under which benefit terms are established or may be changed.
 - The number of plan members by category and if the plan is closed.
 - A brief description of contribution requirements, including a description of the plan's funding policy, as well as member and employer contribution requirements.
 - The availability of a stand-alone financial report for the OPEB plan.
- **Components of the net OPEB liability:**
 - The total OPEB liability, the fiduciary net position, and the net OPEB liability.
- **Significant assumptions and other inputs used to measure the total OPEB liability:**
 - Significant assumptions include Inflation, healthcare cost trend rates, salary changes, ad-hoc postemployment benefit changes, and the sharing of benefit-related costs with inactive plan members.
 - If applicable, the patterns of practice relied upon for projecting the sharing of benefit-related costs with inactive plan members.
 - Source of the assumptions for mortality and dates of experience studies.
- **Measure of the net OPEB liability using +/- 1% on the healthcare trend rate.**
- **On the discount rate:**
 - The discount rate used and the change in the discount rate since the prior fiscal year-end.
 - Assumptions about projected cash flows.
 - The long-term expected rate of return on OPEB investments and a description of how it was determined.
 - The municipal bond rate used and the source of that rate.
 - The periods of projected benefit payments to which the long-term expected rate of return are used.
 - The assumed asset allocation of the portfolio and the long-term expected real rate of return for each major asset class, and whether the returns are arithmetic or geometric.
 - Measure of the net OPEB liability using +/- 1% on the discount rate.
- **The measurement date, the date of the actuarial valuation and, if applicable, the fact that update procedures were used to roll forward the total OPEB liability.**
- **A brief description of changes in benefit terms or assumptions that affected the measurement of the total OPEB liability since the prior measurement date.**
- **A brief description of changes made between the measurement date and reporting date.**
- **The employer's contributions made subsequent to the measurement date.**

Required Supplementary Information

GASB Statement No. 75 requires a 10-year fiscal history of:

- Sources of changes in the net OPEB liability;
- Information about the components of the net OPEB liability and related ratios, including the OPEB plan's fiduciary net position as a percentage of the total OPEB liability, and the net OPEB liability as a percent of covered-employee payroll;
- Comparison of the actual employer contributions to the actuarially determined contributions based on the plan's funding policy; and
- For plans with an actuarially determined contribution, the schedule covering each of the 10 most recent fiscal years of the actuarially determined contribution, contributions to the OPEB plan and related ratios.

These tables may be built prospectively as the information becomes available

Timing and Frequency of the Actuarial Valuation

An actuarial valuation to determine the total OPEB liability is required to be performed at least every two years. For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date, consistently applied from period to period. If the actuarial valuation used to determine the total OPEB liability is not calculated as of the measurement date, the total OPEB liability is required to be rolled forward from the actuarial valuation date to the measurement date.

The total OPEB liability shown in this report is based on an actuarial valuation performed as of June 30, 2022 and a measurement date of June 30, 2023.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.75%; the municipal bond rate is 3.86% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting single discount rate is 6.75%, except as noted in the Executive Summary.

Future Uncertainty or Risk

Future results may differ from those anticipated in this valuation. Reasons include, but are not limited to:

- Actual medical trend differing from expected;
- Changes in the healthcare plan designs offered to active and retired members; and
- Participant behavior differing from expected;
 - Elections at retirement;
 - One-person versus two-person coverage elections; and
 - Time of retirement or termination.

SECTION B

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net OPEB Liability/(Asset)

Group Life Insurance Program

	Plan Fiduciary Net		
	Total OPEB Liability (a)	Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2022	\$3,672,085,295	\$2,467,988,880	\$1,204,096,415
Changes for the year:			
Service Cost	88,493,332		88,493,332
Interest	247,905,653		247,905,653
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	74,372,335		74,372,335
Changes in Assumptions	0		0
Contributions - Employer		127,426,783	(127,426,783)
Contributions - Special Employer		3,053,325	(3,053,325)
Contributions - Employee ¹		108,029,489	(108,029,489)
Non-Employer Contributing Entities		7,092,801	(7,092,801)
Net Investment Income		173,480,983	(173,480,983)
Benefit Payments ¹ , Including Refunds of Contributions	(175,804,572)	(175,804,572)	0
Administrative Expense		(1,267,906)	1,267,906
Other Changes	0	<u>(2,261,184)</u>	<u>2,261,184</u>
Net changes	234,966,748	239,749,719	(4,782,971)
Balances at June 30, 2023	<u>\$3,907,052,043</u>	<u>\$2,707,738,599</u>	<u>\$1,199,313,444</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2022	\$3,741,754,930	\$3,741,754,930	\$3,672,085,295
(b) Entry Age Normal Cost for June 30, 2022-June 30, 2023	\$88,493,332	\$88,493,332	\$88,493,332
(c) Actual Benefit Payments ¹	<u>\$175,804,572</u>	<u>\$175,804,572</u>	<u>\$175,804,572</u>
(d) TOL as of June 30, 2023 = [(a+b) * (1+i ²)]-[c * (1+i/2)]	\$3,907,052,043	\$3,907,052,043	\$3,832,679,708
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$74,372,335

¹ Member contributions and benefit payments are net of contributions and benefit payments for active life insurance.

² As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – State Employees

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2022	\$1,043,747,887	\$224,575,079	\$819,172,808
Changes for the year:			
Service Cost	17,076,025		17,076,025
Interest	68,997,636		68,997,636
Change in Benefit Terms	68,280,475		68,280,475
Difference Between Expected and Actual Experience	(18,608,721)		(18,608,721)
Changes in Assumptions	0		0
Contributions - Employer		92,375,999	(92,375,999)
Contributions - Special Employer		27,159,085	(27,159,085)
Contributions - Employee		0	0
Net Investment Income		14,169,076	(14,169,076)
Benefit Payments, Including Refunds of Contributions	(77,273,438)	(77,273,438)	0
Administrative Expense		(374,099)	374,099
Other Changes	0	(33,141)	33,141
Net Changes	58,471,977	56,023,482	2,448,495
Balances at June 30, 2023	<u>\$1,102,219,864</u>	<u>\$280,598,561</u>	<u>\$821,621,303</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2022	\$1,089,231,473	\$1,089,231,473	\$1,043,747,887
(b) Entry Age Normal Cost for June 30, 2022-June 30, 2023	18,123,356	18,123,356	17,076,025
(c) Actual Benefit Payments	77,273,438	77,273,438	77,273,438
(d) Change in Benefit Terms	0	0	<u>68,280,475</u>
(e) TOL as of June 30, 2023 = [(a+b) * (1+i ¹)]-[c * (1+i/2)] + (d)	\$1,102,219,864	\$1,102,219,864	\$1,120,828,585
(f) Changes in Assumptions		\$0	
(g) Difference Between Actual and Expected Experience			(\$18,608,721)

¹ As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Teachers

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2022	\$1,470,891,106	\$221,844,577	\$1,249,046,529
Changes for the year:			
Service Cost	18,138,699		18,138,699
Interest	97,247,751		97,247,751
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(14,161,362)		(14,161,362)
Changes in Assumptions	0		0
Contributions - Employer		120,623,465	(120,623,465)
Contributions - Non-Employer		4,004,338	(4,004,338)
Contributions - Employee		0	0
Net Investment Income		14,642,934	(14,642,934)
Benefit Payments, Including Refunds of Contributions	(96,644,778)	(96,644,778)	0
Administrative Expense		(358,826)	358,826
Other Changes	0	(57,695)	57,695
Net Changes	4,580,310	42,209,438	(37,629,128)
Balances at June 30, 2023	<u>\$1,475,471,416</u>	<u>\$264,054,015</u>	<u>\$1,211,417,401</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2022	\$1,457,625,193	\$1,457,625,193	\$1,470,891,106
(b) Entry Age Normal Cost for June 30, 2022-June 30, 2023	18,138,699	18,138,699	18,138,699
(c) Actual Benefit Payments	96,644,778	96,644,778	96,644,778
(d) Change in Benefit Terms	0	0	0
(e) TOL as of June 30, 2023 = [(a+b) * (1+i ¹)]-[c * (1+i/2)] + (d)	\$1,475,471,416	\$1,475,471,416	\$1,489,632,778
(f) Changes in Assumptions		\$0	
(g) Difference Between Actual and Expected Experience			(\$14,161,362)

¹ As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Political Subdivisions

	Plan Fiduciary Net		
	Total OPEB Liability (a)	Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2022	\$89,672,380	\$35,540,510	\$54,131,870
Changes for the year:			
Service Cost	1,134,481		1,134,481
Interest	5,968,100		5,968,100
Change in Benefit Terms ¹	96,968		96,968
Difference Between Expected and Actual Experience	(15,215,782)		(15,215,782)
Changes in Assumptions	(9,141)		(9,141)
Contributions - Employer		6,752,004	(6,752,004)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		2,235,325	(2,235,325)
Benefit Payments, Including Refunds of Contributions	(4,302,724)	(4,302,724)	0
Administrative Expense		(54,780)	54,780
Other Changes	0	(113,107)	113,107
Net Changes	(12,328,098)	4,516,718	(16,844,816)
Balances at June 30, 2023	<u>\$77,344,282</u>	<u>\$40,057,228</u>	<u>\$37,287,054</u>

	TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a)	TOL as of June 30, 2022	\$75,410,672	\$75,420,242	\$89,672,380
(b)	Entry Age Normal Cost for June 30, 2022-June 30, 2023	1,134,299	1,134,481	1,134,481
(c)	Actual Benefit Payments	4,302,724	4,302,724	4,302,724
(d)	Change in Benefit Terms ¹	<u>96,968</u>	<u>96,968</u>	<u>96,968</u>
(e)	TOL as of June 30, 2023 = [(a+b) * (1+i ²)] - [c * (1+i/2)] + (d)	\$77,344,282	\$77,353,423	\$92,569,205
(f)	Changes in Assumptions		(\$9,141)	
(g)	Difference Between Actual and Expected Experience			(\$15,215,782)

¹ Change in Benefit Terms also includes OPEB liability related to new employers.

² As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Constitutional Officers

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2022	\$33,890,381	\$7,603,902	\$26,286,479
Changes for the year:			
Service Cost	637,082		637,082
Interest	2,260,786		2,260,786
Change in Benefit Terms	6,009,502		6,009,502
Difference Between Expected and Actual Experience	(727,807)		(727,807)
Changes in Assumptions	0		0
Contributions - Employer		3,101,057	(3,101,057)
Contributions - Special Employer		91,992	(91,992)
Contributions - Employee		0	0
Net Investment Income		925,364	(925,364)
Benefit Payments, Including Refunds of Contributions	(2,068,677)	(2,068,677)	0
Administrative Expense		(24,432)	24,432
Other Changes	0	<u>138,147</u>	<u>(138,147)</u>
Net Changes	6,110,886	2,163,451	3,947,435
Balances at June 30, 2023	<u>\$40,001,267</u>	<u>\$9,767,353</u>	<u>\$30,233,914</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2022	\$38,733,690	\$38,733,690	\$33,890,381
(b) Entry Age Normal Cost for June 30, 2022-June 30, 2023	741,497	741,497	637,082
(c) Actual Benefit Payments	2,068,677	2,068,677	2,068,677
(d) Change in Benefit Terms	0	0	<u>6,009,502</u>
(e) TOL as of June 30, 2023	\$40,001,267	\$40,001,267	\$40,729,074
= [(a+b) * (1+i ¹)]-[c * (1+i/2)] + (d)			
(f) Changes in Assumptions		\$0	
(g) Difference Between Actual and Expected Experience			(\$727,807)

¹ As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Social Service Employees

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2022	\$14,901,486	\$2,558,066	\$12,343,420
Changes for the year:			
Service Cost	178,844		178,844
Interest	981,676		981,676
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(15,014)		(15,014)
Changes in Assumptions	0		0
Contributions - Employer		1,875,951	(1,875,951)
Contributions - Special Employer		1,031,416	(1,031,416)
Contributions - Employee		0	0
Net Investment Income		743,152	(743,152)
Benefit Payments, Including Refunds of Contributions	(1,073,973)	(1,073,973)	0
Administrative Expense		(19,621)	19,621
Other Changes	<u>0</u>	<u>29,595</u>	<u>(29,595)</u>
Net Changes	71,533	2,586,520	(2,514,987)
Balances at June 30, 2023	<u>\$14,973,019</u>	<u>\$5,144,586</u>	<u>\$9,828,433</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2022	\$14,887,422	\$14,887,422	\$14,901,486
(b) Entry Age Normal Cost for June 30, 2022-June 30, 2023	178,844	178,844	178,844
(c) Actual Benefit Payments	1,073,973	1,073,973	1,073,973
(d) Change in Benefit Terms	<u>0</u>	<u>0</u>	<u>0</u>
(e) TOL as of June 30, 2023	\$14,973,019	\$14,973,019	\$14,988,033
= [(a+b) * (1+i ¹)]-[c * (1+i/2)] + (d)			
(f) Changes in Assumptions		\$0	
(g) Difference Between Actual and Expected Experience			(\$15,014)

¹ As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Registrars

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2022	\$555,223	\$202,697	\$352,526
Changes for the year:			
Service Cost	11,526		11,526
Interest	37,008		37,008
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(8,544)		(8,544)
Changes in Assumptions	0		0
Contributions - Employer		63,522	(63,522)
Contributions - Special Employer		2,165	(2,165)
Contributions - Employee		0	0
Net Investment Income		24,693	(24,693)
Benefit Payments, Including Refunds of Contributions	(36,974)	(36,974)	0
Administrative Expense		(652)	652
Other Changes	<u>0</u>	<u>661</u>	<u>(661)</u>
Net Changes	3,016	53,415	(50,399)
Balances at June 30, 2023	<u>\$558,239</u>	<u>\$256,112</u>	<u>\$302,127</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2022	\$547,220	\$547,220	\$555,223
(b) Entry Age Normal Cost for June 30, 2022-June 30, 2023	11,526	11,526	11,526
(c) Actual Benefit Payments	36,974	36,974	36,974
(d) Change in Benefit Terms	<u>0</u>	<u>0</u>	<u>0</u>
(e) TOL as of June 30, 2023	\$558,239	\$558,239	\$566,783
= [(a+b) * (1+i ¹)]-[c * (1+i/2)] + (d)			
(f) Changes in Assumptions		\$0	
(g) Difference Between Actual and Expected Experience			(\$8,544)

¹ As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Schedule of Changes in Net OPEB Liability/(Asset)

Virginia Sickness and Disability Program

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2022	\$307,763,406	\$602,915,902	(\$295,152,496)
Changes for the year:			
Service Cost	33,331,455		33,331,455
Interest	21,977,515		21,977,515
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(13,167,723)		(13,167,723)
Changes in Assumptions	0		0
Contributions - Employer		31,138,491	(31,138,491)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		38,936,630	(38,936,630)
Benefit Payments, Including Refunds of Contributions	(31,004,101)	(31,004,101)	0
Third-Party Administrator Charges		(7,349,901)	7,349,901
Administrative Expense		(796,516)	796,516
Other Changes	0	938,245	(938,245)
Net Changes	11,137,146	31,862,848	(20,725,702)
Balances at June 30, 2023	<u>\$318,900,552</u>	<u>\$634,778,750</u>	<u>(\$315,878,198)</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2022	\$295,428,303	\$295,428,303	\$307,763,406
(b) Entry Age Normal Cost for June 30, 2022-June 30, 2023	\$33,331,455	\$33,331,455	\$33,331,455
(c) Actual Benefit Payments	<u>\$31,004,101</u>	<u>\$31,004,101</u>	<u>\$31,004,101</u>
(d) TOL as of June 30, 2023 = [(a+b) * (1+i ¹)]-[c * (1+i/2)]	\$318,900,552	\$318,900,552	\$332,068,275
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			(\$13,167,723)

¹ As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Schedule of Changes in Net OPEB Liability/(Asset)

Virginia Local Disability Program – Teachers

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2022	\$7,207,696	\$7,320,131	(\$112,435)
Changes for the year:			
Service Cost	1,948,986		1,948,986
Interest	585,717		585,717
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	1,888,139		1,888,139
Changes in Assumptions	0		0
Contributions - Employer		4,387,174	(4,387,174)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		547,469	(547,469)
Benefit Payments, Including Refunds of Contributions	(958,794)	(958,794)	0
Third-Party Administrator Charges		(1,176,123)	1,176,123
Administrative Expense		(112,036)	112,036
Other Changes	0	0	0
Net Changes	3,464,048	2,687,690	776,358
Balances at June 30, 2023	<u>\$10,671,744</u>	<u>\$10,007,821</u>	<u>\$663,923</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2022	\$8,976,445	\$8,976,445	\$7,207,696
(b) Entry Age Normal Cost for June 30, 2022-June 30, 2023	\$1,948,986	\$1,948,986	\$1,948,986
(c) Actual Benefit Payments	<u>\$958,794</u>	<u>\$958,794</u>	<u>\$958,794</u>
(d) TOL as of June 30, 2023 = [(a+b) * (1+i ¹)]-[c * (1+i/2)]	\$10,671,744	\$10,671,744	\$8,783,605
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$1,888,139

¹ As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Schedule of Changes in Net OPEB Liability/(Asset)

Virginia Local Disability Program – Political Subdivisions

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2022	\$7,359,799	\$7,947,748	(\$587,949)
Changes for the year:			
Service Cost	2,584,851		2,584,851
Interest	632,908		632,908
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	83,425		83,425
Changes in Assumptions	0		0
Contributions - Employer		5,200,181	(5,200,181)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		648,924	(648,924)
Benefit Payments, Including Refunds of Contributions	(1,136,473)	(1,136,473)	0
Third-Party Administrator Charges		(1,394,075)	1,394,075
Administrative Expense		(132,798)	132,798
Other Changes	0	0	0
Net Changes	2,164,711	3,185,759	(1,021,048)
Balances at June 30, 2023	<u>\$9,524,510</u>	<u>\$11,133,507</u>	<u>(\$1,608,997)</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2022	\$7,437,949	\$7,437,949	\$7,359,799
(b) Entry Age Normal Cost for June 30, 2022-June 30, 2023	\$2,584,851	\$2,584,851	\$2,584,851
(c) Actual Benefit Payments	<u>\$1,136,473</u>	<u>\$1,136,473</u>	<u>\$1,136,473</u>
(d) TOL as of June 30, 2023 = [(a+b) * (1+i ¹)]-[c * (1+i/2)]	\$9,524,510	\$9,524,510	\$9,441,085
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$83,425

¹ As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Schedule of Changes in Net OPEB Liability/(Asset)

Line of Duty Act

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2022	\$385,669,152	\$7,213,739	\$378,455,413
Changes for the year:			
Service Cost	31,835,891		31,835,891
Interest	15,124,988		15,124,988
Change in Benefit Terms	8,664,022		8,664,022
Difference Between Expected and Actual Experience	(16,526,247)		(16,526,247)
Changes in Assumptions	(3,329,612)		(3,329,612)
Contributions - Employer		13,270,553	(13,270,553)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		583,486	(583,486)
Benefit Payments, Including Refunds of Contributions	(15,227,546)	(15,227,546)	0
Third-Party Administrator Charges		0	0
Administrative Expense		(701,526)	701,526
Other Changes	0	172,750	(172,750)
Net Changes	20,541,496	(1,902,283)	22,443,779
Balances at June 30, 2023	<u>\$406,210,648</u>	<u>\$5,311,456</u>	<u>\$400,899,192</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2022	\$371,588,325	\$374,903,817	\$385,669,152
(b) Entry Age Normal Cost for June 30, 2022-June 30, 2023	\$34,469,913	\$35,018,793	\$31,835,891
(c) Actual Benefit Payments	\$15,227,546	\$15,227,546	\$15,227,546
(d) Change in Benefit Terms	\$0	\$0	\$8,664,022
(e) TOL as of June 30, = [(a+b) * (1+i ¹)]-[c * (1+i/2)] + (d)	\$406,210,648	\$409,540,260	\$426,066,507
(f) Changes in Assumptions		(\$3,329,612)	
(g) Difference Between Actual and Expected Experience			(\$16,526,247)

¹ As defined, *i* is the Single Discount Rate at Measurement Date in the "Actual" column and the Single Discount Rate at Prior Measurement Date in the "Actual Before Assumption Change" and "Expected" columns.

Detail of Deferred (Inflows) and Outflows of Resources

Group Life Insurance Program

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2023	2024	2025	2026	2027	2028	Thereafter
2016-2017	Experience	(\$39,461,000)	6.45	(\$2,753,096)	\$0	\$0	\$0	\$0	\$0	\$0
2016-2017	Assumptions	(91,738,000)	6.45	(6,400,336)	0	0	0	0	0	0
2017-2018	Experience	88,052,000	6.38	13,801,232	5,244,470	0	0	0	0	0
2018-2019	Experience	56,736,661	6.33	8,963,138	8,963,138	2,957,833	0	0	0	0
2018-2019	Assumptions	122,011,161	6.33	19,275,065	19,275,065	6,360,771	0	0	0	0
2018-2019	Investment	110,843	5.00	22,167	0	0	0	0	0	0
2019-2020	Experience	25,708,476	6.23	4,126,561	4,126,561	4,126,561	949,110	0	0	0
2019-2020	Investment	84,609,417	5.00	16,921,883	16,921,885	0	0	0	0	0
2020-2021	Experience	63,188,745	5.99	10,549,039	10,549,039	10,549,039	10,443,550	0	0	0
2020-2021	Assumptions	(166,464,185)	5.99	(27,790,348)	(27,790,348)	(27,790,348)	(27,512,445)	0	0	0
2020-2021	Investment	(408,704,057)	5.00	(81,740,811)	(81,740,811)	(81,740,813)	0	0	0	0
2021-2022	Experience	(54,699,414)	5.98	(9,147,059)	(9,147,059)	(9,147,059)	(9,147,059)	(8,964,119)	0	0
2021-2022	Investment	170,147,749	5.00	34,029,550	34,029,550	34,029,550	34,029,549	0	0	0
2022-2023	Experience	74,372,335	5.95	12,499,552	12,499,552	12,499,552	12,499,552	12,499,552	11,874,575	0
2022-2023	Investment	(4,655,164)	5.00	(931,033)	(931,033)	(931,033)	(931,033)	(931,032)	0	0
				(\$8,574,496)	(\$7,999,991)	(\$49,085,947)	\$20,331,224	\$2,604,401	\$11,874,575	\$0



Detail of Deferred (Inflows) and Outflows of Resources

Group Life Insurance Program

Year		Losses (a)	(Gains) (b)	Amounts Recognized in	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
				OPEB Expense Through Reporting Date June 30, 2024 (c)		
2016-2017	Experience	\$0	(\$39,461,000)	(\$39,461,000)	\$0	\$0
2016-2017	Assumptions	0	(91,738,000)	(91,738,000)	0	0
2017-2018	Experience	88,052,000	0	82,807,530	5,244,470	0
2018-2019	Experience	56,736,661	0	44,815,690	11,920,971	0
2018-2019	Assumptions	122,011,161	0	96,375,325	25,635,836	0
2018-2019	Investment	110,843	0	110,843	0	0
2019-2020	Experience	25,708,476	0	16,506,244	9,202,232	0
2019-2020	Investment	84,609,417	0	67,687,532	16,921,885	0
2020-2021	Experience	63,188,745	0	31,647,117	31,541,628	0
2020-2021	Assumptions	0	(166,464,185)	(83,371,044)	0	(83,093,141)
2020-2021	Investment	0	(408,704,057)	(245,222,433)	0	(163,481,624)
2021-2022	Experience	0	(54,699,414)	(18,294,118)	0	(36,405,296)
2021-2022	Investment	170,147,749	0	68,059,100	102,088,649	0
2022-2023	Experience	74,372,335	0	12,499,552	61,872,783	0
2022-2023	Investment	0	(4,655,164)	(931,033)	0	(3,724,131)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – State Employees

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2023	2024	2025	2026	2027	2028	Thereafter
2016-2017	Assumptions	(\$12,229,000)	6.21	(\$413,518)	\$0	\$0	\$0	\$0	\$0	\$0
2017-2018	Experience	745,000	6.16	120,947	19,352	0	0	0	0	0
2018-2019	Experience	(13,401,382)	6.13	(2,186,196)	(2,186,196)	(284,206)	0	0	0	0
2018-2019	Assumptions	22,699,292	6.13	3,702,984	3,702,984	481,388	0	0	0	0
2018-2019	Investment	766,049	5.00	153,209	0	0	0	0	0	0
2019-2020	Experience	(5,702,621)	5.97	(955,213)	(955,213)	(926,556)	0	0	0	0
2019-2020	Investment	5,652,148	5.00	1,130,430	1,130,428	0	0	0	0	0
2020-2021	Experience	(20,218,965)	6.03	(3,353,062)	(3,353,062)	(3,353,062)	(3,353,062)	(100,593)	0	0
2020-2021	Assumptions	12,326,117	6.03	2,044,132	2,044,132	2,044,132	2,044,132	61,325	0	0
2020-2021	Investment	(24,717,418)	5.00	(4,943,484)	(4,943,484)	(4,943,482)	0	0	0	0
2021-2022	Experience	(34,169,027)	6.03	(5,666,505)	(5,666,505)	(5,666,505)	(5,666,505)	(5,666,505)	(169,997)	0
2021-2022	Assumptions	13,521,805	6.03	2,242,422	2,242,422	2,242,422	2,242,422	2,242,422	67,273	0
2021-2022	Investment	14,964,953	5.00	2,992,991	2,992,991	2,992,991	2,992,989	0	0	0
2022-2023	Experience	(18,608,721)	5.36	(3,471,776)	(3,471,776)	(3,471,776)	(3,471,776)	(3,471,776)	(1,249,841)	0
2022-2023	Investment	2,402,328	5.00	480,466	480,466	480,466	480,466	480,464	0	0
				(\$8,122,173)	(\$7,963,461)	(\$10,404,188)	(\$4,731,334)	(\$6,454,663)	(\$1,352,565)	\$0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – State Employees

Year		Losses (a)	(Gains) (b)	Amounts Recognized in	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
				OPEB Expense Through Reporting Date June 30, 2024 (c)		
2016-2017	Assumptions	\$0	(\$12,229,000)	(\$12,229,000)	\$0	\$0
2017-2018	Experience	745,000	0	725,648	19,352	0
2018-2019	Experience	0	(13,401,382)	(10,930,980)	0	(2,470,402)
2018-2019	Assumptions	22,699,292	0	18,514,920	4,184,372	0
2018-2019	Investment	766,049	0	766,049	0	0
2019-2020	Experience	0	(5,702,621)	(3,820,852)	0	(1,881,769)
2019-2020	Investment	5,652,148	0	4,521,720	1,130,428	0
2020-2021	Experience	0	(20,218,965)	(10,059,186)	0	(10,159,779)
2020-2021	Assumptions	12,326,117	0	6,132,396	6,193,721	0
2020-2021	Investment	0	(24,717,418)	(14,830,452)	0	(9,886,966)
2021-2022	Experience	0	(34,169,027)	(11,333,010)	0	(22,836,017)
2021-2022	Assumptions	13,521,805	0	4,484,844	9,036,961	0
2021-2022	Investment	14,964,953	0	5,985,982	8,978,971	0
2022-2023	Experience	0	(18,608,721)	(3,471,776)	0	(15,136,945)
2022-2023	Investment	2,402,328	0	480,466	1,921,862	0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Teachers

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2023	2024	2025	2026	2027	2028	Thereafter
2016-2017	Assumptions	(\$15,003,000)	7.62	(\$1,968,921)	(\$1,220,733)	\$0	\$0	\$0	\$0	\$0
2017-2018	Experience	(7,255,000)	7.56	(959,675)	(959,675)	(537,417)	0	0	0	0
2018-2019	Experience	(2,398,442)	7.51	(319,367)	(319,367)	(319,367)	(162,874)	0	0	0
2018-2019	Assumptions	35,149,048	7.51	4,680,299	4,680,299	4,680,299	2,386,955	0	0	0
2018-2019	Investment	815,827	5.00	163,164	0	0	0	0	0	0
2019-2020	Experience	(13,054,307)	7.38	(1,768,876)	(1,768,876)	(1,768,876)	(1,768,876)	(672,175)	0	0
2019-2020	Investment	6,850,742	5.00	1,370,148	1,370,150	0	0	0	0	0
2020-2021	Experience	(9,325,473)	7.17	(1,300,624)	(1,300,624)	(1,300,624)	(1,300,624)	(1,300,624)	(221,105)	0
2020-2021	Assumptions	15,791,501	7.17	2,202,441	2,202,441	2,202,441	2,202,441	2,202,441	374,414	0
2020-2021	Investment	(26,921,568)	5.00	(5,384,314)	(5,384,314)	(5,384,312)	0	0	0	0
2021-2022	Experience	(38,198,432)	7.16	(5,334,977)	(5,334,977)	(5,334,977)	(5,334,977)	(5,334,977)	(5,334,977)	(853,593)
2021-2022	Assumptions	10,085,086	7.16	1,408,532	1,408,532	1,408,532	1,408,532	1,408,532	1,408,532	225,362
2021-2022	Investment	14,994,730	5.00	2,998,946	2,998,946	2,998,946	2,998,946	0	0	0
2022-2023	Experience	(14,161,362)	6.84	(2,070,375)	(2,070,375)	(2,070,375)	(2,070,375)	(2,070,375)	(2,070,375)	(1,739,112)
2022-2023	Investment	1,261,945	5.00	252,389	252,389	252,389	252,389	252,389	0	0
				(\$6,031,210)	(\$5,446,184)	(\$5,173,341)	(\$1,388,463)	(\$5,514,789)	(\$5,843,511)	(\$2,367,343)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Teachers

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2024 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	\$0	(\$15,003,000)	(\$13,782,267)	\$0	(\$1,220,733)
2017-2018	Experience	0	(7,255,000)	(5,757,908)	0	(1,497,092)
2018-2019	Experience	0	(2,398,442)	(1,596,834)	0	(801,608)
2018-2019	Assumptions	35,149,048	0	23,401,495	11,747,553	0
2018-2019	Investment	815,827	0	815,827	0	0
2019-2020	Experience	0	(13,054,307)	(7,075,504)	0	(5,978,803)
2019-2020	Investment	6,850,742	0	5,480,592	1,370,150	0
2020-2021	Experience	0	(9,325,473)	(3,901,872)	0	(5,423,601)
2020-2021	Assumptions	15,791,501	0	6,607,323	9,184,178	0
2020-2021	Investment	0	(26,921,568)	(16,152,942)	0	(10,768,626)
2021-2022	Experience	0	(38,198,432)	(10,669,954)	0	(27,528,478)
2021-2022	Assumptions	10,085,086	0	2,817,064	7,268,022	0
2021-2022	Investment	14,994,730	0	5,997,892	8,996,838	0
2022-2023	Experience	0	(14,161,362)	(2,070,375)	0	(12,090,987)
2022-2023	Investment	1,261,945	0	252,389	1,009,556	0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Constitutional Officers

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2023	2024	2025	2026	2027	2028	Thereafter
2016-2017	Assumptions	(\$578,000)	6.86	(\$72,389)	\$0	\$0	\$0	\$0	\$0	\$0
2017-2018	Experience	569,000	6.82	83,400	68,390	0	0	0	0	0
2018-2019	Experience	97,193	6.77	14,356	14,356	11,057	0	0	0	0
2018-2019	Assumptions	758,619	6.77	112,056	112,056	86,283	0	0	0	0
2018-2019	Investment	24,461	5.00	4,893	0	0	0	0	0	0
2019-2020	Experience	223,354	6.77	32,992	32,992	32,992	25,402	0	0	0
2019-2020	Investment	233,116	5.00	46,623	46,624	0	0	0	0	0
2020-2021	Experience	(240,934)	7.42	(32,471)	(32,471)	(32,471)	(32,471)	(32,471)	(13,637)	0
2020-2021	Assumptions	566,721	7.42	76,377	76,377	76,377	76,377	76,377	32,082	0
2020-2021	Investment	(588,101)	5.00	(117,620)	(117,620)	(117,621)	0	0	0	0
2021-2022	Experience	(1,239,739)	7.34	(168,902)	(168,902)	(168,902)	(168,902)	(168,902)	(168,902)	(57,425)
2021-2022	Assumptions	492,426	7.34	67,088	67,088	67,088	67,088	67,088	67,088	22,810
2021-2022	Investment	510,149	5.00	102,030	102,030	102,030	102,029	0	0	0
2022-2023	Experience	(727,807)	5.83	(124,838)	(124,838)	(124,838)	(124,838)	(124,838)	(103,617)	0
2022-2023	Investment	(370,316)	5.00	(74,063)	(74,063)	(74,063)	(74,063)	(74,064)	0	0
				(\$50,468)	\$2,019	(\$142,068)	(\$129,378)	(\$256,810)	(\$186,986)	(\$34,615)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Constitutional Officers

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through		
				Reporting Date June 30, 2024 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	\$0	(\$578,000)	(\$578,000)	\$0	\$0
2017-2018	Experience	569,000	0	500,610	68,390	0
2018-2019	Experience	97,193	0	71,780	25,413	0
2018-2019	Assumptions	758,619	0	560,280	198,339	0
2018-2019	Investment	24,461	0	24,461	0	0
2019-2020	Experience	223,354	0	131,968	91,386	0
2019-2020	Investment	233,116	0	186,492	46,624	0
2020-2021	Experience	0	(240,934)	(97,413)	0	(143,521)
2020-2021	Assumptions	566,721	0	229,131	337,590	0
2020-2021	Investment	0	(588,101)	(352,860)	0	(235,241)
2021-2022	Experience	0	(1,239,739)	(337,804)	0	(901,935)
2021-2022	Assumptions	492,426	0	134,176	358,250	0
2021-2022	Investment	510,149	0	204,060	306,089	0
2022-2023	Experience	0	(727,807)	(124,838)	0	(602,969)
2022-2023	Investment	0	(370,316)	(74,063)	0	(296,253)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Social Service Employees

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2023	2024	2025	2026	2027	2028	Thereafter
2017-2018	Experience	\$186,000	5.91	\$28,595	\$0	\$0	\$0	\$0	\$0	\$0
2018-2019	Experience	(26,017)	5.88	(4,425)	(3,892)	0	0	0	0	0
2018-2019	Assumptions	326,486	5.88	55,525	48,861	0	0	0	0	0
2018-2019	Investment	375	5.00	75	0	0	0	0	0	0
2019-2020	Experience	(106,162)	5.93	(17,903)	(17,903)	(16,647)	0	0	0	0
2019-2020	Investment	107,714	5.00	21,543	21,542	0	0	0	0	0
2020-2021	Experience	(254,162)	5.66	(44,905)	(44,905)	(44,905)	(29,637)	0	0	0
2020-2021	Assumptions	229,270	5.66	40,507	40,507	40,507	26,735	0	0	0
2020-2021	Investment	(202,187)	5.00	(40,437)	(40,437)	(40,439)	0	0	0	0
2021-2022	Experience	(523,783)	5.63	(93,034)	(93,034)	(93,034)	(93,034)	(58,613)	0	0
2021-2022	Assumptions	275,667	5.63	48,964	48,964	48,964	48,964	30,847	0	0
2021-2022	Investment	169,420	5.00	33,884	33,884	33,884	33,884	0	0	0
2022-2023	Experience	(15,014)	3.97	(3,782)	(3,782)	(3,782)	(3,668)	0	0	0
2022-2023	Investment	(508,269)	5.00	(101,654)	(101,654)	(101,654)	(101,654)	(101,653)	0	0
				(\$77,047)	(\$111,849)	(\$177,106)	(\$118,410)	(\$129,419)	\$0	\$0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Social Service Employees

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
				Reporting Date June 30, 2024 (c)		
2017-2018	Experience	\$186,000	\$0	\$186,000	\$0	\$0
2018-2019	Experience	0	(26,017)	(22,125)	0	(3,892)
2018-2019	Assumptions	326,486	0	277,625	48,861	0
2018-2019	Investment	375	0	375	0	0
2019-2020	Experience	0	(106,162)	(71,612)	0	(34,550)
2019-2020	Investment	107,714	0	86,172	21,542	0
2020-2021	Experience	0	(254,162)	(134,715)	0	(119,447)
2020-2021	Assumptions	229,270	0	121,521	107,749	0
2020-2021	Investment	0	(202,187)	(121,311)	0	(80,876)
2021-2022	Experience	0	(523,783)	(186,068)	0	(337,715)
2021-2022	Assumptions	275,667	0	97,928	177,739	0
2021-2022	Investment	169,420	0	67,768	101,652	0
2022-2023	Experience	0	(15,014)	(3,782)	0	(11,232)
2022-2023	Investment	0	(508,269)	(101,654)	0	(406,615)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Registrars

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2023	2024	2025	2026	2027	2028	Thereafter
2017-2018	Experience	\$1,000	5.32	\$398	\$0	\$0	\$0	\$0	\$0	\$0
2018-2019	Experience	(21,616)	5.28	(4,094)	(1,146)	0	0	0	0	0
2018-2019	Assumptions	12,295	5.28	2,329	650	0	0	0	0	0
2018-2019	Investment	265	5.00	53	0	0	0	0	0	0
2019-2020	Experience	(44,053)	5.42	(8,128)	(8,128)	(3,413)	0	0	0	0
2019-2020	Investment	4,982	5.00	996	998	0	0	0	0	0
2020-2021	Experience	(21,114)	5.39	(3,917)	(3,917)	(3,917)	(1,529)	0	0	0
2020-2021	Assumptions	7,019	5.39	1,302	1,302	1,302	509	0	0	0
2020-2021	Investment	(14,989)	5.00	(2,998)	(2,998)	(2,997)	0	0	0	0
2021-2022	Experience	(16,059)	5.35	(3,002)	(3,002)	(3,002)	(3,002)	(1,049)	0	0
2021-2022	Assumptions	(53,816)	5.35	(10,059)	(10,059)	(10,059)	(10,059)	(3,521)	0	0
2021-2022	Investment	13,720	5.00	2,744	2,744	2,744	2,744	0	0	0
2022-2023	Experience	(8,544)	4.79	(1,784)	(1,784)	(1,784)	(1,784)	(1,408)	0	0
2022-2023	Investment	(10,042)	5.00	(2,008)	(2,008)	(2,008)	(2,008)	(2,010)	0	0
				(\$28,168)	(\$27,348)	(\$23,134)	(\$15,129)	(\$7,988)	\$0	\$0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Registrars

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
				Reporting Date June 30, 2024 (c)		
2017-2018	Experience	\$1,000	\$0	\$1,000	\$0	\$0
2018-2019	Experience	0	(21,616)	(20,470)	0	(1,146)
2018-2019	Assumptions	12,295	0	11,645	650	0
2018-2019	Investment	265	0	265	0	0
2019-2020	Experience	0	(44,053)	(32,512)	0	(11,541)
2019-2020	Investment	4,982	0	3,984	998	0
2020-2021	Experience	0	(21,114)	(11,751)	0	(9,363)
2020-2021	Assumptions	7,019	0	3,906	3,113	0
2020-2021	Investment	0	(14,989)	(8,994)	0	(5,995)
2021-2022	Experience	0	(16,059)	(6,004)	0	(10,055)
2021-2022	Assumptions	0	(53,816)	(20,118)	0	(33,698)
2021-2022	Investment	13,720	0	5,488	8,232	0
2022-2023	Experience	0	(8,544)	(1,784)	0	(6,760)
2022-2023	Investment	0	(10,042)	(2,008)	0	(8,034)

Detail of Deferred (Inflows) and Outflows of Resources

Virginia Sickness and Disability Program

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2023	2024	2025	2026	2027	2028	Thereafter
2016-2017	Assumptions	(\$17,511,000)	8.29	(\$2,112,249)	(\$2,112,249)	(\$612,552)	\$0	\$0	\$0	\$0
2017-2018	Experience	(11,237,000)	6.73	(1,669,711)	(1,218,888)	0	0	0	0	0
2018-2019	Experience	29,488,518	6.75	4,368,669	4,368,669	3,276,504	0	0	0	0
2018-2019	Assumptions	4,180,133	6.75	619,279	619,279	464,459	0	0	0	0
2018-2019	Investment	1,729,965	5.00	345,993	0	0	0	0	0	0
2019-2020	Experience	(46,473,031)	6.73	(6,905,354)	(6,905,354)	(6,905,354)	(5,040,907)	0	0	0
2019-2020	Investment	23,259,120	5.00	4,651,824	4,651,824	0	0	0	0	0
2020-2021	Experience	(22,057,392)	6.52	(3,383,036)	(3,383,036)	(3,383,036)	(3,383,036)	(1,759,176)	0	0
2020-2021	Assumptions	(1,386,754)	6.52	(212,692)	(212,692)	(212,692)	(212,692)	(110,602)	0	0
2020-2021	Investment	(98,609,411)	5.00	(19,721,882)	(19,721,882)	(19,721,883)	0	0	0	0
2021-2022	Experience	20,273,746	7.87	2,576,080	2,576,080	2,576,080	2,576,080	2,576,080	2,576,080	2,241,186
2021-2022	Investment	41,523,398	5.00	8,304,680	8,304,680	8,304,680	8,304,678	0	0	0
2022-2023	Experience	(13,167,723)	7.82	(1,683,852)	(1,683,852)	(1,683,852)	(1,683,852)	(1,683,852)	(1,683,852)	(3,064,611)
2022-2023	Investment	1,521,453	5.00	304,291	304,291	304,291	304,291	304,289	0	0
				(\$14,517,960)	(\$14,413,130)	(\$17,593,355)	\$864,562	(\$673,261)	\$892,228	(\$823,425)

Detail of Deferred (Inflows) and Outflows of Resources

Virginia Sickness and Disability Program

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through		Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
				Reporting Date June 30, 2024 (c)			
2016-2017	Assumptions	\$0	(\$17,511,000)	(\$14,786,199)		\$0	(\$2,724,801)
2017-2018	Experience	0	(11,237,000)	(10,018,112)		0	(1,218,888)
2018-2019	Experience	29,488,518	0	21,843,345		7,645,173	0
2018-2019	Assumptions	4,180,133	0	3,096,395		1,083,738	0
2018-2019	Investment	1,729,965	0	1,729,965		0	0
2019-2020	Experience	0	(46,473,031)	(27,621,416)		0	(18,851,615)
2019-2020	Investment	23,259,120	0	18,607,296		4,651,824	0
2020-2021	Experience	0	(22,057,392)	(10,149,108)		0	(11,908,284)
2020-2021	Assumptions	0	(1,386,754)	(638,076)		0	(748,678)
2020-2021	Investment	0	(98,609,411)	(59,165,646)		0	(39,443,765)
2021-2022	Experience	20,273,746	0	5,152,160		15,121,586	0
2021-2022	Investment	41,523,398	0	16,609,360		24,914,038	0
2022-2023	Experience	0	(13,167,723)	(1,683,852)		0	(11,483,871)
2022-2023	Investment	1,521,453	0	304,291		1,217,162	0

Detail of Deferred (Inflows) and Outflows of Resources

Virginal Local Disability Program – Teachers

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year	(Gain)/Loss	Recognition Period (Years)	2023	2024	2025	2026	2027	2028	Thereafter	
2016-2017	Assumptions	\$53,000	15.90	\$3,322	\$3,322	\$3,322	\$3,322	\$3,322	\$3,322	\$12,959
2017-2018	Experience	(66,000)	10.37	(6,355)	(6,355)	(6,355)	(6,355)	(6,355)	(2,354)	0
2018-2019	Experience	(18,739)	10.53	(1,780)	(1,780)	(1,780)	(1,780)	(1,780)	(1,780)	(939)
2018-2019	Assumptions	62,309	10.53	5,917	5,917	5,917	5,917	5,917	5,917	3,139
2018-2019	Investment	(4,698)	5.00	(938)	0	0	0	0	0	0
2019-2020	Experience	406,500	14.92	27,245	27,245	27,245	27,245	27,245	27,245	161,295
2019-2020	Investment	107,600	5.00	21,520	21,520	0	0	0	0	0
2020-2021	Experience	(379,306)	9.04	(41,959)	(41,959)	(41,959)	(41,959)	(41,959)	(41,959)	(43,634)
2020-2021	Assumptions	338,818	9.04	37,480	37,480	37,480	37,480	37,480	37,480	38,978
2020-2021	Investment	(779,344)	5.00	(155,869)	(155,869)	(155,868)	0	0	0	0
2021-2022	Experience	1,102,381	10.90	101,136	101,136	101,136	101,136	101,136	101,136	394,429
2021-2022	Investment	492,788	5.00	98,558	98,558	98,558	98,556	0	0	0
2022-2023	Experience	1,888,139	10.98	171,962	171,962	171,962	171,962	171,962	171,962	856,367
2022-2023	Investment	18,872	5.00	3,774	3,774	3,774	3,774	3,776	0	0
				\$264,013	\$264,951	\$243,432	\$399,298	\$300,744	\$300,969	\$1,422,594

Detail of Deferred (Inflows) and Outflows of Resources

Virginal Local Disability Program – Teachers

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2024		
				(c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	\$53,000	\$0	\$23,431	\$29,569	\$0
2017-2018	Experience	0	(66,000)	(38,226)	0	(27,774)
2018-2019	Experience	0	(18,739)	(8,900)	0	(9,839)
2018-2019	Assumptions	62,309	0	29,585	32,724	0
2018-2019	Investment	0	(4,698)	(4,698)	0	0
2019-2020	Experience	406,500	0	108,980	297,520	0
2019-2020	Investment	107,600	0	86,080	21,520	0
2020-2021	Experience	0	(379,306)	(125,877)	0	(253,429)
2020-2021	Assumptions	338,818	0	112,440	226,378	0
2020-2021	Investment	0	(779,344)	(467,607)	0	(311,737)
2021-2022	Experience	1,102,381	0	202,272	900,109	0
2021-2022	Investment	492,788	0	197,116	295,672	0
2022-2023	Experience	1,888,139	0	171,962	1,716,177	0
2022-2023	Investment	18,872	0	3,774	15,098	0

Detail of Deferred (Inflows) and Outflows of Resources

Virginal Local Disability Program – Political Subdivisions

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2023	2024	2025	2026	2027	2028	Thereafter
2016-2017	Assumptions	(\$110,000)	10.13	(\$10,873)	(\$10,873)	(\$10,873)	(\$10,873)	(\$1,417)	\$0	\$0
2017-2018	Experience	(95,000)	5.83	(13,499)	0	0	0	0	0	0
2018-2019	Experience	1,223,461	5.90	207,366	186,631	0	0	0	0	0
2018-2019	Assumptions	69,905	5.90	11,848	10,665	0	0	0	0	0
2018-2019	Investment	548	5.00	108	0	0	0	0	0	0
2019-2020	Experience	(1,250,879)	10.00	(125,088)	(125,088)	(125,088)	(125,088)	(125,088)	(125,088)	(125,087)
2019-2020	Investment	127,547	5.00	25,509	25,511	0	0	0	0	0
2020-2021	Experience	(603,261)	5.15	(117,138)	(117,138)	(117,138)	(17,571)	0	0	0
2020-2021	Assumptions	(271,438)	5.15	(52,706)	(52,706)	(52,706)	(7,908)	0	0	0
2020-2021	Investment	(802,974)	5.00	(160,595)	(160,595)	(160,594)	0	0	0	0
2021-2022	Experience	517,474	6.10	84,832	84,832	84,832	84,832	84,832	8,482	0
2021-2022	Investment	535,116	5.00	107,023	107,023	107,023	107,024	0	0	0
2022-2023	Experience	83,425	6.06	13,767	13,767	13,767	13,767	13,767	13,767	823
2022-2023	Investment	(26,833)	5.00	(5,367)	(5,367)	(5,367)	(5,367)	(5,365)	0	0
				(\$34,813)	(\$43,338)	(\$266,144)	\$38,816	(\$33,271)	(\$102,839)	(\$124,264)

Detail of Deferred (Inflows) and Outflows of Resources

Virginia Local Disability Program – Political Subdivisions

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2024 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
				2016-2017	Assumptions	\$0
2017-2018	Experience	0	(95,000)	(95,000)	0	0
2018-2019	Experience	1,223,461	0	1,036,830	186,631	0
2018-2019	Assumptions	69,905	0	59,240	10,665	0
2018-2019	Investment	548	0	548	0	0
2019-2020	Experience	0	(1,250,879)	(500,352)	0	(750,527)
2019-2020	Investment	127,547	0	102,036	25,511	0
2020-2021	Experience	0	(603,261)	(351,414)	0	(251,847)
2020-2021	Assumptions	0	(271,438)	(158,118)	0	(113,320)
2020-2021	Investment	0	(802,974)	(481,785)	0	(321,189)
2021-2022	Experience	517,474	0	169,664	347,810	0
2021-2022	Investment	535,116	0	214,046	321,070	0
2022-2023	Experience	83,425	0	13,767	69,658	0
2022-2023	Investment	0	(26,833)	(5,367)	0	(21,466)

Detail of Deferred (Inflows) and Outflows of Resources

Line of Duty Act

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2023	2024	2025	2026	2027	2028	Thereafter
2016-2017	Assumptions	(\$30,500,000)	9.10	(\$3,351,697)	(\$3,351,697)	(\$3,351,697)	(\$335,171)	\$0	\$0	\$0
2017-2018	Experience	51,048,000	8.45	6,041,176	6,041,176	6,041,176	2,718,528	0	0	0
2017-2018	Assumptions	(13,962,000)	8.45	(1,652,295)	(1,652,295)	(1,652,295)	(743,532)	0	0	0
2018-2019	Experience	14,833,681	8.99	1,650,020	1,650,020	1,650,020	1,650,020	1,633,521	0	0
2018-2019	Assumptions	18,941,530	8.99	2,106,955	2,106,955	2,106,955	2,106,955	2,085,889	0	0
2018-2019	Investment	(172,855)	5.00	(34,571)	0	0	0	0	0	0
2019-2020	Experience	(64,121,505)	9.13	(7,023,166)	(7,023,166)	(7,023,166)	(7,023,166)	(7,023,166)	(7,023,166)	(913,011)
2019-2020	Assumptions	109,371,833	9.13	11,979,390	11,979,390	11,979,390	11,979,390	11,979,390	11,979,390	1,557,323
2019-2020	Investment	(183,856)	5.00	(36,771)	(36,772)	0	0	0	0	0
2020-2021	Experience	(18,370,991)	10.96	(1,676,185)	(1,676,185)	(1,676,185)	(1,676,185)	(1,676,185)	(1,676,185)	(4,961,511)
2020-2021	Assumptions	26,413,266	10.96	2,409,970	2,409,970	2,409,970	2,409,970	2,409,970	2,409,970	7,133,506
2020-2021	Investment	(2,821,071)	5.00	(564,214)	(564,214)	(564,215)	0	0	0	0
2021-2022	Experience	(14,082,976)	9.91	(1,421,087)	(1,421,087)	(1,421,087)	(1,421,087)	(1,421,087)	(1,421,087)	(4,135,367)
2021-2022	Assumptions	(85,924,528)	9.91	(8,670,487)	(8,670,487)	(8,670,487)	(8,670,487)	(8,670,487)	(8,670,487)	(25,231,119)
2021-2022	Investment	227,879	5.00	45,576	45,576	45,576	45,575	0	0	0
2022-2023	Experience	(16,526,247)	10.02	(1,649,326)	(1,649,326)	(1,649,326)	(1,649,326)	(1,649,326)	(1,649,326)	(6,630,291)
2022-2023	Assumptions	(3,329,612)	10.02	(332,297)	(332,297)	(332,297)	(332,297)	(332,297)	(332,297)	(1,335,830)
2022-2023	Investment	(180,453)	5.00	(36,091)	(36,091)	(36,091)	(36,091)	(36,089)	0	0
				(\$2,215,100)	(\$2,180,530)	(\$2,143,759)	(\$976,904)	(\$2,699,867)	(\$6,383,188)	(\$34,516,300)

Detail of Deferred (Inflows) and Outflows of Resources

Line of Duty Act

Year		Losses (a)	(Gains) (b)	Amounts Recognized in	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
				OPEB Expense Through Reporting Date June 30, 2024 (c)		
2016-2017	Assumptions	\$0	(\$30,500,000)	(\$23,461,435)	\$0	(\$7,038,565)
2017-2018	Experience	51,048,000	0	36,247,120	14,800,880	0
2017-2018	Assumptions	0	(13,962,000)	(9,913,878)	0	(4,048,122)
2018-2019	Experience	14,833,681	0	8,250,100	6,583,581	0
2018-2019	Assumptions	18,941,530	0	10,534,776	8,406,754	0
2018-2019	Investment	0	(172,855)	(172,855)	0	0
2019-2020	Experience	0	(64,121,505)	(28,092,664)	0	(36,028,841)
2019-2020	Assumptions	109,371,833	0	47,917,560	61,454,273	0
2019-2020	Investment	0	(183,856)	(147,084)	0	(36,772)
2020-2021	Experience	0	(18,370,991)	(5,028,555)	0	(13,342,436)
2020-2021	Assumptions	26,413,266	0	7,229,910	19,183,356	0
2020-2021	Investment	0	(2,821,071)	(1,692,642)	0	(1,128,429)
2021-2022	Experience	0	(14,082,976)	(2,842,174)	0	(11,240,802)
2021-2022	Assumptions	0	(85,924,528)	(17,340,974)	0	(68,583,554)
2021-2022	Investment	227,879	0	91,152	136,727	0
2022-2023	Experience	0	(16,526,247)	(1,649,326)	0	(14,876,921)
2022-2023	Assumptions	0	(3,329,612)	(332,297)	0	(2,997,315)
2022-2023	Investment	0	(180,453)	(36,091)	0	(144,362)

Summary of Deferred Inflows and Outflows of Resources

	Group Life Insurance		Health Insurance Credit - State Employees		Health Insurance Credit - Teachers		Health Insurance Credit - Political Subdivisions	
	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 119,782,084	\$ 36,405,296	\$ 19,352	\$ 52,484,912	\$ -	\$ 53,320,569	\$ 2,760,887	\$ 15,423,058
Assumption Changes	25,635,836	83,093,141	19,415,054	-	28,199,753	1,220,733	5,097,425	533,410
Net Difference between projected and actual earnings on OPEB plan investments	-	48,195,221	2,144,295	-	607,918	-	-	183,331
Employer contributions subsequent to the Measurement Date ¹	-	-	-	-	-	-	-	-
Total	<u>\$ 145,417,920</u>	<u>\$ 167,693,658</u>	<u>\$ 21,578,701</u>	<u>\$ 52,484,912</u>	<u>\$ 28,807,671</u>	<u>\$ 54,541,302</u>	<u>\$ 7,858,312</u>	<u>\$ 16,139,799</u>

	Health Insurance Credit - Constitutional Officers		Health Insurance Credit - Social Service Employees		Health Insurance Credit - Registrars		Virginia Sickness and Disability Program	
	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 185,189	\$ 1,648,425	\$ -	\$ 506,836	\$ -	\$ 38,865	\$ 22,766,759	\$ 43,462,658
Assumption Changes	894,179	0	334,349	0	3,763	33,698	1,083,738	3,473,479
Net Difference between projected and actual earnings on OPEB plan investments	-	178,781	-	364,297	-	4,799	-	8,660,741
Employer contributions subsequent to the Measurement Date ¹	-	-	-	-	-	-	-	-
Total	<u>\$ 1,079,368</u>	<u>\$ 1,827,206</u>	<u>\$ 334,349</u>	<u>\$ 871,133</u>	<u>\$ 3,763</u>	<u>\$ 77,362</u>	<u>\$ 23,850,497</u>	<u>\$ 55,596,878</u>

¹ Contributions made after the measurement date are employer provided data that will be reported directly by the employer.

Summary of Deferred Inflows and Outflows of Resources

	Virginia Local Disability - Teachers		Virginia Local Disability - Political Subdivisions		Line of Duty Act	
	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,913,806	\$ 291,042	\$ 604,099	\$ 1,002,374	\$ 21,384,461	\$ 75,489,000
Assumption Changes	288,671	-	10,665	147,356	89,044,383	82,667,556
Net Difference between projected and actual earnings on OPEB plan investments	20,553	-	3,926	-	-	1,172,836
Employer contributions subsequent to the Measurement Date ¹	-	-	-	-	-	-
Total	<u>\$ 3,223,030</u>	<u>\$ 291,042</u>	<u>\$ 618,690</u>	<u>\$ 1,149,730</u>	<u>\$ 110,428,844</u>	<u>\$ 159,329,392</u>

¹ Contributions made after the measurement date are employer provided data that will be reported directly by the employer.

Amortization of Deferred (Inflows) and Outflows of Resources

Reporting Date Ending June 30:	Group Life Insurance Program	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Political Subdivisions	Health Insurance Credit - Constitutional Officers	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability Program	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
2025	\$ (7,999,991)	\$ (7,963,461)	\$ (5,446,184)	\$ (2,828,338)	\$ 2,019	\$ (111,849)	\$ (27,348)	\$ (14,413,130)	\$ 264,951	\$ (43,338)	\$ (2,180,530)
2026	(49,085,947)	(10,404,188)	(5,173,341)	(3,134,934)	(142,068)	(177,106)	(23,134)	(17,593,355)	243,432	(266,144)	(2,143,759)
2027	20,331,224	(4,731,334)	(1,388,463)	(2,034,315)	(129,378)	(118,410)	(15,129)	864,562	399,298	38,816	(976,904)
2028	2,604,401	(6,454,663)	(5,514,789)	(535,848)	(256,810)	(129,419)	(7,988)	(673,261)	300,744	(33,271)	(2,699,867)
2029	11,874,575	(1,352,565)	(5,843,511)	160,045	(186,986)	0	0	892,228	300,969	(102,839)	(6,383,188)
Thereafter	0	0	(2,367,343)	91,903	(34,615)	0	0	(823,425)	1,422,594	(124,264)	(34,516,300)
Total	\$ (22,275,738)	\$ (30,906,211)	\$ (25,733,631)	\$ (8,281,487)	\$ (747,838)	\$ (536,784)	\$ (73,599)	\$ (31,746,381)	\$ 2,931,988	\$ (531,040)	\$ (48,900,548)

Notes to Schedule of Contributions

Valuation Date:

Notes Actuarially determined contribution amounts for fiscal year 2023 are calculated based upon the results of the June 30, 2021 actuarial valuations.

Methods and Assumptions Used to Determine Contribution Amounts for the Fiscal Year Ending June 30, 2023:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	All Other Plans: Level Percentage of Payroll, Closed Line of Duty Act: Level Percentage of Payroll, Open
Remaining Amortization Period	All Other Plans: 13-22 years Line of Duty Act: 30 years
Asset Valuation Method	Group Life, Health Insurance Credit for State and Teachers, VSDP, VLDP: 5-year moving average Line of Duty Act, Health Insurance Credit for Political Subdivisions, Social Service Employees, Constitutional Officers, and Registrars: Market Value
Inflation	2.50%
Payroll Growth	3.00%
Salary Increases	State Employees - 3.50% to 5.35% Teachers - 3.50% to 5.95% State Police - 3.50% to 4.75% Judicial - 4.00% Virginia Law Officers - 3.50% to 4.75% Political Subdivisions - Non-Hazardous Duty - 3.50% to 5.35% Hazardous Duty - 3.50% to 4.75%
Investment Rate of Return	6.75%, net of investment expenses
Retirement Age	Experience-based tables of rates that are specific to the type of eligibility condition.
Mortality	A version of the PUB-2010 Mortality Tables (amount weighted) with fully generational mortality improvements projected using 75% of the MP-2020 projection scale.
Healthcare Cost Trend Rate (Applies Only to Line of Duty Act)	
Medical Trend (Non-Medicare)	7.00% - 4.75%
Medical Trend (Medicare Primary)	5.25% - 4.75%
Medicare Part B Trend	6.971% - 4.75%
Year of Ultimate Trend Rate (Non-Medicare)	Fiscal Year Ended 2030
Year of Ultimate Trend Rate (Medicare Primary)	Fiscal Year Ended 2024
Year of Ultimate Trend Rate (Medicare Part B)	Fiscal Year Ended 2031
Other Information	TOL calculations are based on the assumptions and methods found in the 2022 Appendix on the VRS website.



SECTION C

NOTES TO FINANCIAL STATEMENTS

Summary of Membership Counts and AERSL

Differences between expected and actual experience and changes in assumptions are recognized in the OPEB expense using a systematic and rational method over a closed period equal to the Average Expected Remaining Service Lives (AERSL) of all employees that are provided with a benefit through the OPEB plan (active employees and inactive employees) determined as of the beginning of the measurement period. The average expected remaining service lives is developed in the following tables.

Category	Group Life Insurance
a. Active Members	362,386
b. Inactive Members	<u>218,944</u>
c. Total	581,330
d. Average Remaining Service Lives	9.54
Average Expected Remaining Service Lives = [(a. x d.) / c.]	5.95

Category	Health Insurance Credit				
	State Employees	Teachers	Constitutional Officers	Social Service Employees	Registrars
a. Active Members	107,975	153,356	13,578	6,199	274
b. Inactive Members	<u>74,533</u>	<u>86,493</u>	<u>9,040</u>	<u>5,652</u>	<u>121</u>
c. Total	182,508	239,849	22,618	11,851	395
d. Average Remaining Service Lives	9.06	10.69	9.71	7.59	6.90
Average Expected Remaining Service Lives = [(a. x d.) / c.]	5.36	6.84	5.83	3.97	4.79

Summary of Membership Counts and AERSL

Category	Virginia Sickness and Disability Program	Virginia Local Disability Program - Teachers	Virginia Local Disability Program - Political Subdivisions	Line of Duty Act
a. Active Members ¹	75,692	16,592	12,374	17,900
b. Inactive Members	<u>6,004</u>	<u>39</u>	<u>89</u>	<u>1,240</u>
c. Total	81,696	16,631	12,463	19,140
d. Average Remaining Service Lives	8.44	11.01	6.10	10.71
Average Expected Remaining Service Lives = [(a. x d.) / c.]	7.82	10.98	6.06	10.02

¹ Active members in the Line of Duty Act represent full time equivalent counts.

Differences between projected and actual earnings on OPEB plan investments should be recognized in the OPEB expense using a systematic and rational method over a closed five-year period.

The deferred outflows and (inflows) of resources are recognized in the OPEB expense as a level dollar amount over the closed periods identified above.

Investment Earnings (Gain)/Loss as of June 30, 2023

	Group Life Insurance	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Political Subdivisions	Health Insurance Credit - Constitutional Officers
1. Long Term Expected Rate of Investment Return	6.75%	6.75%	6.75%	6.75%	6.75%
2. Beginning of Year (BOY) Plan Fiduciary Net Position (PFNP)	\$ 2,467,988,880	\$ 224,575,079	\$ 221,844,577	\$ 35,540,510	\$ 7,603,902
3. End of Year PFNP	2,707,738,599	280,598,561	264,054,015	40,057,228	9,767,353
4. Expected return on BOY for Plan Year (1. x 2.)	166,589,249	15,158,818	14,974,509	2,398,984	513,263
5. External cash flow					
Contributions - Employer	127,426,783	92,375,999	120,623,465	6,752,004	3,101,057
Contributions - Special Employer	3,053,325	27,159,085	0	0	91,992
Contributions - Non-Employer	7,092,801	0	4,004,338	0	0
Contributions - Employee	108,029,489	0	0	0	0
Benefit Payments, Including Refunds of Contributions	(175,804,572)	(77,273,438)	(96,644,778)	(4,302,724)	(2,068,677)
Administrative Expense	(1,267,906)	(374,099)	(358,826)	(54,780)	(24,432)
Other	<u>(2,261,184)</u>	<u>(33,141)</u>	<u>(57,695)</u>	<u>(113,107)</u>	<u>138,147</u>
Total External Cash Flow	66,268,736	41,854,406	27,566,504	2,281,393	1,238,087
6. Expected return on External Cash Flow (1. x 0.5 x 5.)	2,236,570	1,412,586	930,370	76,998	41,785
7. Projected Earnings for Plan Year (4. + 6.)	168,825,819	16,571,404	15,904,879	2,475,982	555,048
8. Net Investment Income (3. - 2. - 5.)	173,480,983	14,169,076	14,642,934	2,235,325	925,364
9. Investment Earnings (Gain)/Loss (7. - 8.)	<u>(\$4,655,164)</u>	<u>\$2,402,328</u>	<u>\$1,261,945</u>	<u>\$240,657</u>	<u>(\$370,316)</u>

Investment Earnings (Gain)/Loss as of June 30, 2023

	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability Program	Virginia Local Disability Program - Teachers	Virginia Local Disability Program - Political Subdivisions	Line of Duty Act
1. Long Term Expected Rate of Investment Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
2. Beginning of Year (BOY) Plan Fiduciary Net Position (PFNP)	\$ 2,558,066	\$ 202,697	\$ 602,915,902	\$ 7,320,131	\$ 7,947,748	\$ 7,213,739
3. End of Year PFNP	5,144,586	256,112	634,778,750	10,007,821	11,133,507	5,311,456
4. Expected return on BOY for Plan Year (1. x 2.)	172,669	13,682	40,696,823	494,109	536,473	486,927
5. External cash flow						
Contributions - Employer	1,875,951	63,522	31,138,491	4,387,174	5,200,181	13,270,553
Contributions - Special Employer	1,031,416	2,165	0	0	0	0
Contributions - Non-Employer	0	0	0	0	0	0
Contributions - Employee	0	0	0	0	0	0
Benefit Payments, Including Refunds of Contributions	(1,073,973)	(36,974)	(31,004,101)	(958,794)	(1,136,473)	(15,227,546)
Administrative Expense	(19,621)	(652)	(8,146,417)	(1,288,159)	(1,526,873)	(701,526)
Other	<u>29,595</u>	<u>661</u>	<u>938,245</u>	<u>0</u>	<u>0</u>	<u>172,750</u>
Total External Cash Flow	1,843,368	28,722	(7,073,782)	2,140,221	2,536,835	(2,485,769)
6. Expected return on External Cash Flow (1. x 0.5 x 5.)	62,214	969	(238,740)	72,232	85,618	(83,894)
7. Projected Earnings for Plan Year (4. + 6.)	234,883	14,651	40,458,083	566,341	622,091	403,033
8. Net Investment Income (3. - 2. - 5.)	743,152	24,693	38,936,630	547,469	648,924	583,486
9. Investment Earnings (Gain)/Loss (7. - 8.)	<u>(\$508,269)</u>	<u>(\$10,042)</u>	<u>\$1,521,453</u>	<u>\$18,872</u>	<u>(\$26,833)</u>	<u>(\$180,453)</u>



OPEB Expense/(Income) for the year ending June 30, 2023

	Group Life Insurance	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Political Subdivisions	Health Insurance Credit - Constitutional Officers
1. Service Cost	\$88,493,332	\$17,076,025	\$18,138,699	\$1,134,481	\$637,082
2. Interest on the Total OPEB Liability	247,905,653	68,997,636	97,247,751	5,968,100	2,260,786
3. Current-Period Benefit Changes	0	68,280,475	0	96,968	6,009,502
4. Expensed Portion of Current-Period Difference Between Expected and Actual Experience in the Total OPEB Liability	12,499,552	(3,471,776)	(2,070,375)	(3,916,663)	(124,838)
5. Expensed Portion of Current-Period Change of Assumptions	0	0	0	(3,656)	0
6. Member Contributions (made negative for addition)	(108,029,489)	0	0	0	0
7. Projected Earnings on Plan Investments (made negative for addition)	(168,825,819)	(16,571,404)	(15,904,879)	(2,475,976)	(555,048)
8. Expensed Portion of Current-Period Differences Between Projected and Actual Earnings on Plan Investments	(931,033)	480,466	252,389	48,131	(74,063)
9. OPEB Plan Administrative Expense	1,267,906	374,099	358,826	54,780	24,432
10. Other	2,261,184	33,141	57,695	113,107	(138,147)
11. Scheduled Recognition of Prior Deferred Outflows of Resources	56,715,035	8,110,485	8,291,272	3,362,028	422,195
12. Scheduled Recognition of Prior Deferred (Inflows) of Resources	(76,858,050)	(13,241,348)	(12,504,496)	(2,396,866)	(273,762)
13. OPEB Expense/(Income)	<u>\$54,498,271</u>	<u>\$130,067,799</u>	<u>\$93,866,882</u>	<u>\$1,984,434</u>	<u>\$8,188,139</u>

OPEB Expense/(Income) for the Year Ending June 30, 2023

	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability Program	Virginia Local Disability Program - Teachers	Virginia Local Disability Program - Political Subdivisions	Line of Duty Act
1. Service Cost	\$178,844	\$11,526	\$33,331,455	\$1,948,986	\$2,584,851	\$31,835,891
2. Interest on the Total OPEB Liability	981,676	37,008	21,977,515	585,717	632,908	15,124,988
3. Current-Period Benefit Changes	0	0	0	0	0	8,664,022
4. Expensed Portion of Current-Period Difference Between Expected and Actual Experience in the Total OPEB Liability	(3,782)	(1,784)	(1,683,852)	171,962	13,767	(1,649,326)
5. Expensed Portion of Current-Period Change of Assumptions	0	0	0	0	0	(332,297)
6. Member Contributions (made negative for addition)	0	0	0	0	0	0
7. Projected Earnings on Plan Investments (made negative for addition)	(234,883)	(14,651)	(40,458,083)	(566,341)	(622,091)	(403,033)
8. Expensed Portion of Current-Period Differences Between Projected and Actual Earnings on Plan Investments	(101,654)	(2,008)	304,291	3,774	(5,367)	(36,091)
9. OPEB Plan Administrative Expense	19,621	652	8,146,417	1,288,159	1,526,873	701,526
10. Other	(29,595)	(661)	(938,245)	0	0	(172,750)
11. Scheduled Recognition of Prior Deferred Outflows of Resources	188,656	4,824	7,564,028	175,100	304,046	24,187,511
12. Scheduled Recognition of Prior Deferred (Inflows) of Resources	(160,267)	(29,200)	(20,702,427)	(86,823)	(347,259)	(24,384,897)
13. OPEB Expense/(Income)	<u>\$838,616</u>	<u>\$5,706</u>	<u>\$7,541,099</u>	<u>\$3,520,534</u>	<u>\$4,087,728</u>	<u>\$53,535,544</u>



Long-Term Expected Return on Plan Assets

For each major asset class that is included in the OPEB plan's target asset allocation as of June 30, 2023, these best estimates of the 20-year forward looking geometric nominal rates of return were provided by the VRS Investment Staff, and are summarized in the following table:

Asset Allocation

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Public Equity	34.0%	7.0%
Fixed Income	15.0%	4.9%
Credit Strategies	14.0%	7.9%
Real Assets	14.0%	6.5%
Private Equity	16.0%	9.0%
PIP ¹	2.0%	7.8%
Dstrat ²	2.0%	6.7%
RBI ³	2.0%	6.2%
Cash	1.0%	3.7%
Total	100.0%	
Currency Return Addition		0.1%
Total Fund Expected Rate of Return		7.14%

¹ Multi-Asset Public Strategies

² Private Investment Partnership

³ Risk-Based Investments

Single Discount Rate

Aside from the Political Subdivision Plan(s) and Line of Duty Act denoted in the executive summary, a single discount rate of 6.75% was used to measure the total OPEB liability. This Single Discount Rate was based on the expected rate of return on OPEB plan investments of 6.75% and a long-term bond rate of 3.86%. The projection of cash flows (provided under separate cover) used to determine this single discount rate were based on the assumption that employer contributions will be made in amounts equal to the actuarially determined contribution. Based on these assumptions, the OPEB Plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of Net OPEB Liability

As required by GASB Statement No. 75, we have determined the sensitivity of the Net OPEB Liability to changes in the single discount rate and changes in the health care cost trend rates. The following tables present the VRS' Net OPEB Liability, calculated using:

- A Single Discount Rate of 6.75%, as well as what the VRS' Net OPEB Liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher; and
- A health care trend rate that is one percent lower or one percent higher.

To the Single Discount Rate Assumption

Results as of June 30, 2023

Net OPEB Liability	1% Decrease 5.75%	Current Single Discount Rate Assumption 6.75%	1% Increase 7.75%
Group Life Insurance Program	\$ 1,777,757,266	\$ 1,199,313,444	\$ 731,637,839
Health Insurance Credit - State Employees	927,781,738	821,621,303	730,588,482
Health Insurance Credit - Teachers	1,370,248,367	1,211,417,401	1,076,821,957
Health Insurance Credit - Political Subdivisions ¹	45,668,574	37,287,054	30,186,647
Health Insurance Credit - Constitutional Officers	34,702,297	30,233,914	26,472,025
Health Insurance Credit - Social Service Employees	11,399,705	9,828,433	8,500,063
Health Insurance Credit - Registrars	358,399	302,127	254,085
Virginia Sickness and Disability Program	(292,326,409)	(315,878,198)	(336,639,675)
Virginia Local Disability Program - Teachers	1,871,401	663,923	(386,074)
Virginia Local Disability Program - Political Subdivisions	(843,036)	(1,608,997)	(2,280,194)
Line of Duty Act ¹	449,503,380	400,899,192	359,780,835

¹ Select Political Subdivision Plan(s) and the Line of Duty Act use the municipal bond rate for accounting disclosures. The sensitivity for the select plans is computed at one percent +/- the municipal bond rate disclosed in the executive summary for the current measurement date.

To the Health Care Cost Trend Rate Assumption

Results as of June 30, 2023

Net OPEB Liability	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
Line of Duty Act	\$ 339,976,072	\$ 400,899,192	\$ 476,392,507

SECTION D

OTHER DISCLOSURES

Other Disclosures

This report complements the actuarial valuation reports prepared as of June 30, 2022, and information herein should be considered along with the information from these separate reports, especially for additional discussions of the nature of actuarial calculations and for more information related to:

- Benefit Provisions;
- Development of Baseline Claims Costs;
- Summary of Participant Data; and
- Valuation Methods and Actuarial Assumptions

Assumption Rationale	Assumptions are based upon a four-year Experience Review for the period ending June 30, 2020, as adopted by the Board of Trustees at its April 20, 2021 meeting.
Asset Method	The market value of assets is used for GASB Statement No. 75 purposes.
Roll-Forward Disclosure	The total OPEB liabilities shown in this report are based on an actuarial valuation as of June 30, 2022 and a measurement date of June 30, 2023. The roll-forward procedure increases the June 30, 2022 actuarial accrued liability with normal cost and interest and decreases it with actual benefit payments and interest.
Changes in Benefit Terms	<p>During the 2023 legislative session the following were passed: Related to the <u>HIC benefit</u>, House Bills 1789 and 2314 that serve to increase the amount of monthly health insurance credits received by retired state employees and retired constitutional officers and their employees, beginning July 1, 2024 (this also impacts the LODA plan).</p> <p>Related to the <u>LODA Benefit</u>, House Bills 1408, 1410, 1775 and Senate Bills 904, 906 and 1038 that add presumptions for certain cancers; PTSD, depression and anxiety disorders for LEOs and firefighters; and add certain job categories in SPORS and Department of State Police.</p> <p>There were no other significant changes in plan benefits or eligibility conditions since the prior valuation.</p>
Changes in Methods	On October 19, 2023, the VRS Board adopted a change to the VRS Funding Policy Statement which generally reset the amortization period to 20 years for the total unfunded accrued liability as of June 30, 2023. Any political subdivision unfunded liabilities which were originally amortized over 10 years, associated with the implementation of coverage or enhancement of coverage, were not reset as part of the October 19, 2023 change. These changes were first reflected in the June 30, 2023 valuation which determined computed employer contribution rates for June 30, 2025 and June 30, 2026.

SECTION E

GLOSSARY OF TERMS

Glossary of Terms

Accrued Service	Service credited under the system that was rendered before the date of the actuarial valuation.
Actuarial Accrued Liability (AAL)	The AAL is the difference between the actuarial present value of all benefits and the actuarial value of future normal costs. The definition comes from the fundamental equation of funding which states that the present value of all benefits is the sum of the Actuarial Accrued Liability and the present value of future normal costs. The AAL may also be referred to as “accrued liability” or “actuarial liability.”
Actuarial Assumptions	These assumptions are estimates of future experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and compensation increases. Actuarial assumptions are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (compensation increases, payroll growth, inflation and investment return) consist of an underlying real rate of return plus an assumption for a long-term average rate of inflation.
Actuarial Cost Method	A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the OPEB trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the actuarial funding method.
Actuarial Equivalent	A single amount or series of amounts of equal actuarial value to another single amount or series of amounts, computed on the basis of appropriate actuarial assumptions.
Actuarial Gain/(Loss)	The difference in liabilities between actual experience and expected experience during the period between two actuarial valuations is the gain (loss) on the accrued liabilities.
Actuarial Present Value (APV)	The amount of funds currently required to provide a payment or series of payments in the future. The present value is determined by discounting future payments at predetermined rates of interest and probabilities of payment.
Actuarial Valuation	The actuarial valuation report determines, as of the actuarial valuation date, the service cost, Total OPEB Liability, and related actuarial present value of projected benefit payments for OPEB.
Actuarial Valuation Date	The date as of which an actuarial valuation is performed.

Glossary of Terms

Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)

A calculated contribution into an OPEB plan for the reporting period, most often determined based on the funding policy of the plan. Typically, the Actuarially Determined Contribution has a normal cost payment and an amortization payment.

Amortization Method

The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).

Amortization Payment

The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.

Cost-of-Living Adjustments

Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.

Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan (cost-sharing OPEB plan)

A multiple-employer defined benefit OPEB plan in which the OPEB obligations to the employees of more than one employer are pooled and OPEB plan assets can be used to pay the benefits of the employees of any employer that provides benefits through the OPEB plan.

Covered-Employee Payroll

The payroll of employees that are provided with benefits through the OPEB plan.

Deferred (Inflows) and Outflows

The deferred inflows and outflows of OPEB resources are amounts used under GASB Statement No. 75 in developing the annual OPEB expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in the OPEB expense should be included in the deferred inflows or outflows of resources.

Discount Rate

For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically:

1. The benefit payments to be made while the OPEB Plans' Fiduciary Net Position is projected to be greater than the benefit payments that are projected to be made in the period; and
2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.

Glossary of Terms

Entry Age Actuarial Cost Method (EAN)	The EAN is a cost method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit age(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.
Fiduciary Net Position	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.
GASB	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
Long-Term Expected Rate of Return	The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.
Money-Weighted Rate of Return	The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 75, the money-weighted rate of return is calculated as the internal rate of return on OPEB plan investments, net of OPEB plan investment expense.
Multiple-Employer Defined Benefit OPEB Plan	A multiple-employer plan is a defined benefit OPEB plan that is used to provide OPEB payments to the employees of more than one employer.
Municipal Bond Rate	The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.
Net OPEB Liability (NOL)	The NOL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan.
Non-Employer Contributing Entities	Non-employer contributing entities are entities that make contributions to an OPEB plan that is used to provide OPEB payments to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contributing entities.

Glossary of Terms

Normal Cost	The portion of the actuarial present value allocated to a valuation year is called the normal cost. For purposes of application to the requirements of this Statement, the term normal cost is the equivalent of service cost.
Other Postemployment Benefits (OPEB)	All postemployment benefits other than retirement income (such as death benefits, life insurance, disability, and long-term care) that are provided separately from a pension plan, as well as postemployment healthcare benefits regardless of the manner in which they are provided. Other postemployment benefits do not include termination benefits.
Real Rate of Return	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
Service Cost	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
Total OPEB Expense	The total OPEB expense is the sum of the following items that are recognized at the end of the employer's fiscal year: <ol style="list-style-type: none">1. Service Cost;2. Interest on the Total OPEB Liability;3. Current-Period Benefit Changes;4. Expensed Portion of Current Period Liability Experience;5. Expensed Portion of Current Period Assumption Change;6. Employee Contributions (made negative for addition here);7. Projected Earnings on Plan Investments (made negative for addition here);8. Expensed Portion of Current Period Investment Experience;9. OPEB Plan Administrative Expense;10. Other Changes in Plan Fiduciary Net Position;11. Recognition of Prior Deferred Outflows of Resources; and12. Recognition of Prior Deferred (Inflows) of Resources.
Total OPEB Liability (TOL)	The TOL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.
Unfunded Actuarial Accrued Liability (UAAL)	The UAAL is the difference between actuarial accrued liability and valuation assets.
Valuation Assets	The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement No. 75, the valuation assets are equal to the market value of assets.

SECTION F

APPENDIX

Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023		2023		2023		2023	
		Total Employer Contributions	Total Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions			
11111	Supreme Court - Judges	\$ 9,233	0.00624%	\$ 8,351	0.00657%	\$ 667	\$ 0	\$ 9,018			
11113	Circuit Courts - Judges	209,736	0.14181%	177,068	0.13921%	14,124	0	191,192			
11114	General District Courts - Judges	142,536	0.09637%	119,403	0.09387%	9,524	0	128,927			
11115	Juvenile and Domestic Relations District Courts - Judges	151,018	0.10211%	125,502	0.09866%	10,010	0	135,512			
11125	Virginia Court of Appeals - Judges	21,059	0.01424%	18,751	0.01474%	1,496	0	20,247			
11171	State Corporation Commission - Commissioners	3,332	0.00225%	1,610	0.00127%	129	0	1,739			
11191	VA Worker's Compensation Comm. - Commissioners	3,896	0.00263%	3,237	0.00255%	259	0	3,496			
21156	Department of State Police - Troopers	948,684	0.64143%	851,037	0.66906%	67,884	0	918,921			
30100	Senate	47,700	0.03225%	38,869	0.03056%	3,101	0	41,970			
30101	House of Delegates	85,083	0.05753%	66,669	0.05241%	5,318	0	71,987			
30103	Magistrate System	132,756	0.08976%	123,291	0.09693%	9,835	0	133,126			
30107	Division of Legislative Services	42,530	0.02875%	35,676	0.02805%	2,846	0	38,522			
30109	Division of Legislative Automated Systems	12,360	0.00836%	11,791	0.00927%	941	0	12,732			
30110	Joint Legislative Audit and Review Commission	20,646	0.01396%	17,129	0.01347%	1,367	0	18,496			
30111	Supreme Court	138,440	0.09360%	120,241	0.09453%	9,591	0	129,832			
30112	Judicial Inquiry and Review Commission	2,792	0.00189%	2,350	0.00185%	188	0	2,538			
30114	General District Courts	236,275	0.15975%	209,600	0.16478%	16,719	0	226,319			
30115	Juvenile and Domestic Relations District Courts	141,924	0.09596%	126,820	0.09970%	10,116	0	136,936			
30116	Combined District Courts	42,909	0.02901%	38,776	0.03048%	3,093	0	41,869			
30117	Virginia State Bar	45,997	0.03110%	36,770	0.02891%	2,933	0	39,703			
30119	Office of the Lieutenant Governor	1,346	0.00091%	1,277	0.00101%	102	0	1,379			
30121	Office of the Governor	33,981	0.02297%	32,847	0.02582%	2,620	0	35,467			
30122	Department of Planning and Budget	29,081	0.01966%	24,578	0.01932%	1,960	0	26,538			
30123	Department of Military Affairs	109,270	0.07388%	95,043	0.07472%	7,581	0	102,624			
30125	Virginia Court of Appeals	42,695	0.02887%	38,328	0.03013%	3,057	0	41,385			
30127	Department of Emergency Management	79,313	0.05362%	70,061	0.05508%	5,588	0	75,649			
30128	Virginia Veterans Care Center	65,804	0.04449%	58,339	0.04587%	4,654	0	62,993			
30129	Department of Human Resource Management	61,467	0.04156%	49,706	0.03908%	3,965	0	53,671			
30132	Virginia Department of Elections	31,049	0.02099%	29,263	0.02301%	2,335	0	31,598			
30133	Auditor of Public Accounts	64,171	0.04339%	52,382	0.04118%	4,178	0	56,560			
30136	Virginia Information Technologies Agency (VITA)	160,846	0.10875%	140,457	0.11042%	11,203	0	151,660			
30140	Department of Criminal Justice Services	70,361	0.04757%	62,405	0.04906%	4,978	0	67,383			
30141	Office of the Attorney General and Department of Law	229,435	0.15513%	222,772	0.17514%	17,770	0	240,542			
30143	Office of the Attorney General - Division of Debt Collection	9,022	0.00610%	7,391	0.00581%	589	0	7,980			
30146	Science Museum of Virginia	23,403	0.01582%	21,289	0.01674%	1,698	0	22,987			
30147	Office of the State Inspector General	23,137	0.01564%	18,895	0.01485%	1,507	0	20,402			
30148	Virginia Commission for the Arts	2,069	0.00140%	2,226	0.00175%	178	0	2,404			
30151	Department of Accounts	87,323	0.05904%	67,457	0.05303%	5,380	0	72,837			
30152	Department of the Treasury	57,149	0.03864%	46,954	0.03691%	3,745	0	50,699			
30154	Department of Motor Vehicles	670,460	0.45331%	541,204	0.42548%	43,170	0	584,374			
30156	Department of State Police	302,848	0.20476%	252,744	0.19870%	20,160	0	272,904			
30157	Compensation Board	6,808	0.00460%	5,730	0.00450%	457	0	6,187			
30160	Virginia Criminal Sentencing Commission	4,526	0.00306%	3,963	0.00311%	316	0	4,279			
30161	Department of Taxation	339,562	0.22958%	284,610	0.22375%	22,702	0	307,312			
30162	Department of Accounts - Transfer Payments (CHRF)	905	0.00061%	762	0.00060%	61	0	823			
30164	Virginia Management Fellows Administration	4,655	0.00315%	3,943	0.00310%	315	0	4,258			
30165	Department of Housing and Community Development	69,968	0.04731%	60,158	0.04729%	4,798	0	64,956			
30166	Secretary of the Commonwealth	10,855	0.00734%	10,664	0.00838%	850	0	11,514			
30171	State Corporation Commission	357,031	0.24140%	303,531	0.23863%	24,212	0	327,743			
30172	Virginia State Lottery	181,958	0.12303%	158,863	0.12489%	12,671	0	171,534			
30174	Virginia College Savings Plan	75,182	0.05083%	67,053	0.05271%	5,348	0	72,401			
30180	Secretary of Administration	9,238	0.00625%	11,277	0.00887%	900	0	12,177			
30181	Department of Labor and Industry	66,688	0.04509%	55,529	0.04366%	4,430	0	59,959			
30182	Virginia Employment Commission	382,060	0.25832%	299,320	0.23532%	23,876	0	323,196			
30183	Secretary of Natural and Historic Resources	3,528	0.00238%	2,925	0.00230%	233	0	3,158			
30184	Secretary Of Technology	0	0.00000%	0	0.00000%	0	0	0			
30185	Secretary of Education	2,829	0.00191%	3,100	0.00244%	248	0	3,348			
30186	Secretary of Transportation	4,119	0.00278%	4,573	0.00360%	365	0	4,938			
30187	Secretary of Public Safety	4,434	0.00300%	3,833	0.00301%	305	0	4,138			
30188	Secretary of Health and Human Resources	2,666	0.00180%	3,172	0.00249%	253	0	3,425			
30190	Secretary of Finance	4,144	0.00280%	3,751	0.00295%	299	0	4,050			
30191	Virginia Workers' Compensation Commission	129,625	0.08764%	111,415	0.08759%	8,887	0	120,302			
30192	Secretary of Commerce and Trade	4,658	0.00315%	5,621	0.00442%	448	0	6,069			
30193	Secretary of Agriculture and Forestry	2,037	0.00138%	2,121	0.00167%	169	0	2,290			
30194	Department of General Services	261,020	0.17648%	218,297	0.17162%	17,413	0	235,710			
30195	Secretary of Labor	3,662	0.00247%	3,123	0.00246%	250	0	3,373			
30199	Department of Conservation and Recreation	184,373	0.12466%	163,519	0.12855%	13,043	0	176,562			
30200	Office of Children's Services	7,705	0.00521%	6,770	0.00532%	540	0	7,310			
30201	Department of Education - Central Office Operations	249,220	0.16850%	220,184	0.17310%	17,563	0	237,747			
30202	The Library of Virginia	52,457	0.03547%	46,931	0.03689%	3,743	0	50,674			
30203	Woodrow Wilson Rehabilitation Center	61,584	0.04164%	52,209	0.04104%	4,164	0	56,373			
30204	The College of William and Mary	1,142,216	0.77228%	968,885	0.76171%	77,284	0	1,046,169			
30207	University of Virginia - Academic Division	2,325,039	1.57201%	2,009,688	1.57996%	160,305	0	2,169,993			
30208	Virginia Polytechnic Institute and State University	4,504,023	3.04528%	3,883,157	3.05271%	309,725	0	4,192,882			
30209	University of Virginia Medical Center	202,564	0.13696%	168,965	0.13284%	13,478	0	182,443			
30211	Virginia Military Institute	246,571	0.16671%	210,083	0.16516%	16,757	0	226,840			
30212	Virginia State University	290,216	0.19622%	270,358	0.21255%	21,566	0	291,924			
30213	Norfolk State University	382,899	0.25889%	321,961	0.25312%	25,682	0	347,643			
30214	Longwood University	315,621	0.21340%	255,259	0.20068%	20,361	0	275,620			
30215	University of Mary Washington	286,158	0.19348%	240,252	0.18888%	19,164	0	259,416			



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023		2023		2023		2023	
		Total Employer Contributions	Total Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions	Total Employer Contributions		
30216	James Madison University	1,398,853	0.94580%	1,175,146	0.92386%	93,736	0	1,268,882			
30217	Radford University	564,807	0.38188%	457,507	0.35968%	36,494	0	494,001			
30218	Virginia School for Deaf and Blind	42,460	0.02871%	35,797	0.02814%	2,855	0	38,652			
30221	Old Dominion University	1,231,541	0.83267%	1,034,887	0.81360%	82,549	0	1,117,436			
30222	Department of Professional and Occupational Regulation	72,246	0.04885%	62,358	0.04903%	4,975	0	67,333			
30223	Department of Health Professions	125,286	0.08471%	110,150	0.08660%	8,787	0	118,937			
30226	Board of Accountancy	5,797	0.00392%	5,260	0.00413%	419	0	5,679			
30233	Board of Bar Examiners	3,751	0.00254%	3,345	0.00263%	267	0	3,612			
30234	Cooperative Extension and Agricultural Research Service	35,444	0.02397%	26,114	0.02053%	2,083	0	28,197			
30236	Virginia Commonwealth University	3,471,519	2.34718%	3,018,582	2.37312%	240,780	0	3,259,362			
30238	Virginia Museum of Fine Arts	98,415	0.06654%	84,095	0.06611%	6,708	0	90,803			
30239	Frontier Culture Museum of Virginia	9,230	0.00624%	8,378	0.00659%	669	0	9,047			
30241	Richard Bland College	46,971	0.03176%	40,760	0.03204%	3,251	0	44,011			
30242	Christopher Newport University	419,446	0.28360%	356,885	0.28057%	28,467	0	385,352			
30245	State Council of Higher Education for Virginia	28,083	0.01899%	26,089	0.02051%	2,081	0	28,170			
30246	University of Virginia's College at Wise	56,540	0.03823%	51,486	0.04048%	4,107	0	55,593			
30247	George Mason University	2,784,215	1.88247%	2,450,760	1.92672%	195,487	0	2,646,247			
30261	Virginia Community College System - Central Office Operations	138,540	0.09367%	111,644	0.08777%	8,905	0	120,549			
30262	Department of Rehabilitative Services	368,335	0.24904%	309,148	0.24304%	24,659	0	333,807			
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	8,052	0.00545%	6,258	0.00492%	499	0	6,757			
30268	Virginia Institute of Marine Science	151,823	0.10265%	127,803	0.10048%	10,195	0	137,998			
30270	Virginia Community College System - Shared Services	34,714	0.02347%	31,156	0.02449%	2,485	0	33,641			
30275	New River Community College	56,561	0.03824%	46,377	0.03646%	3,699	0	50,076			
30276	Southside Virginia Community College	57,193	0.03867%	48,400	0.03805%	3,861	0	52,261			
30277	Paul D Camp Community College	25,289	0.01710%	20,621	0.01621%	1,645	0	22,266			
30278	Rappahannock Community College	50,613	0.03422%	41,490	0.03262%	3,310	0	44,800			
30279	Danville Community College	50,972	0.03446%	42,153	0.03314%	3,362	0	45,515			
30280	Northern Virginia Community College	791,499	0.53515%	646,245	0.50806%	51,548	0	697,793			
30282	Piedmont Virginia Community College	84,615	0.05721%	67,548	0.05310%	5,388	0	72,936			
30283	J Sargeant Reynolds Community College	143,763	0.09720%	115,717	0.09097%	9,230	0	124,947			
30284	Eastern Shore Community College	19,341	0.01308%	15,662	0.01231%	1,249	0	16,911			
30285	Patrick Henry Community College	74,674	0.05049%	63,140	0.04964%	5,037	0	68,177			
30286	Virginia Western Community College	98,473	0.06658%	82,597	0.06494%	6,589	0	89,186			
30287	Dabney S. Lancaster Community College	24,068	0.01627%	21,197	0.01667%	1,691	0	22,888			
30288	Wytheville Community College	36,413	0.02462%	32,306	0.02540%	2,577	0	34,883			
30290	John Tyler Community College	114,787	0.07761%	99,837	0.07849%	7,964	0	107,801			
30291	Blue Ridge Community College	73,968	0.05001%	65,359	0.05138%	5,213	0	70,572			
30292	Central Virginia Community College	62,269	0.04210%	54,808	0.04309%	4,372	0	59,180			
30293	Virginia Peninsula Community College	102,087	0.06902%	79,880	0.06280%	6,372	0	86,252			
30294	Southwest Virginia Community College	56,708	0.03834%	49,739	0.03910%	3,967	0	53,706			
30295	Tidewater Community College	310,830	0.21016%	253,792	0.19952%	20,244	0	274,036			
30296	Virginia Highlands Community College	39,194	0.02650%	33,690	0.02649%	2,688	0	36,378			
30297	Germanna Community College	108,113	0.07310%	106,071	0.08339%	8,461	0	114,532			
30298	Lord Fairfax Community College	89,797	0.06071%	76,282	0.05997%	6,085	0	82,367			
30299	Mountain Empire Community College	49,006	0.03314%	42,128	0.03312%	3,360	0	45,488			
30301	Department of Agriculture and Consumer Services	178,012	0.12036%	156,641	0.12315%	12,495	0	169,136			
30310	Virginia Economic Development Partnership	98,395	0.06653%	91,547	0.07197%	7,302	0	98,849			
30320	Virginia Tourism Authority	39,751	0.02688%	33,370	0.02624%	2,662	0	36,032			
30330	Virginia - Israel Advisory Board	737	0.00050%	652	0.00051%	52	0	704			
30350	Department of Small Business and Supplier Diversity	23,610	0.01596%	20,584	0.01618%	1,642	0	22,226			
30400	Jamestown-Yorktown Commemoration	409	0.00028%	2,566	0.00202%	205	0	2,771			
30402	Marine Resources Commission	30,153	0.02039%	25,415	0.01998%	2,027	0	27,442			
30403	Department of Wildlife Resources	115,821	0.07831%	97,692	0.07680%	7,792	0	105,484			
30405	Virginia Racing Commission	2,806	0.00190%	2,465	0.00194%	197	0	2,662			
30407	Virginia Port Authority	1,976	0.00133%	940	0.00074%	75	0	1,015			
30409	Department of Energy	81,919	0.05539%	71,199	0.05597%	5,679	0	76,878			
30411	Department of Forestry	82,696	0.05591%	68,965	0.05422%	5,501	0	74,466			
30413	Commission on Virginia Alcohol Safety Action Program	4,019	0.00272%	3,159	0.00248%	252	0	3,411			
30417	Gunston Hall	1,670	0.00113%	1,639	0.00129%	131	0	1,770			
30423	Department of Historic Resources	21,827	0.01476%	17,785	0.01398%	1,418	0	19,203			
30425	Jamestown - Yorktown Foundation	51,087	0.03454%	44,698	0.03514%	3,565	0	48,263			
30440	Department of Environmental Quality	378,794	0.25611%	325,628	0.25600%	25,974	0	351,602			
30454	Office of Commonwealth Preparedness	5,810	0.00393%	5,059	0.00398%	404	0	5,463			
30501	Va Dept Of Transportation	3,284,980	2.22105%	2,814,590	2.21274%	224,507	0	3,039,097			
30505	Department of Rail and Public Transportation	36,926	0.02497%	33,383	0.02624%	2,662	0	36,045			
30506	Motor Vehicle Dealer Board	8,943	0.00605%	7,712	0.00606%	615	0	8,327			
30510	Va Dept Of Transportation Central Office	0	0.00000%	0	0.00000%	0	0	0			
30511	Va Dept Of Transportation Bristol	0	0.00000%	0	0.00000%	0	0	0			
30512	Va Dept Of Transportation Salem	0	0.00000%	0	0.00000%	0	0	0			
30513	Va Dept Of Transportation Lynchburg	0	0.00000%	0	0.00000%	0	0	0			
30514	Va Dept Of Transportation Richmond	0	0.00000%	0	0.00000%	0	0	0			
30515	Va Dept Of Transportation Hampton Roads	0	0.00000%	0	0.00000%	0	0	0			
30516	Va Dept Of Transportation Fredericksburg	0	0.00000%	0	0.00000%	0	0	0			
30517	Va Dept Of Transportation Culpeper	0	0.00000%	0	0.00000%	0	0	0			
30518	Va Dept Of Transportation Staunton	0	0.00000%	0	0.00000%	0	0	0			
30519	Va Dept Of Transportation Nova	0	0.00000%	0	0.00000%	0	0	0			
30601	Department of Health	1,277,080	0.86346%	1,060,786	0.83396%	84,615	0	1,145,401			
30602	Department of Medical Assistance Services	306,662	0.20734%	248,350	0.19525%	19,810	0	268,160			
30606	Virginia Board for People With Disabilities	4,569	0.00309%	3,651	0.00287%	291	0	3,942			
30701	Department of Corrections - Central Administration	184,523	0.12476%	162,579	0.12782%	12,969	0	175,548			



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2022	Total	2023	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
30702	Department for the Blind and Vision Impaired	54,459	0.03682%	46,028	0.03618%	3,671	0	49,699
30703	Central State Hospital	252,795	0.17092%	223,355	0.17560%	17,817	0	241,172
30704	Eastern State Hospital	216,755	0.14655%	186,650	0.14674%	14,888	0	201,538
30705	Southwestern Virginia Mental Health Institute	168,834	0.11415%	169,629	0.13336%	13,531	0	183,160
30706	Western State Hospital	231,855	0.15676%	203,916	0.16031%	16,265	0	220,181
30707	Central Virginia Training Center	640	0.00043%	237	0.00019%	19	0	256
30708	Commonwealth Center for Children and Adolescents	43,559	0.02945%	34,517	0.02714%	2,754	0	37,271
30711	Virginia Correctional Enterprises	56,602	0.03827%	45,928	0.03611%	3,664	0	49,592
30716	Virginia Correctional Center for Women	37,836	0.02558%	30,428	0.02392%	2,427	0	32,855
30718	Bland Correctional Center	26,434	0.01787%	22,781	0.01791%	1,817	0	24,598
30720	Department of Behavioral Health & Developmental Services	281,426	0.19028%	245,099	0.19269%	19,551	0	264,650
30723	Southeastern Virginia Training Center	79,051	0.05345%	76,728	0.06032%	6,120	0	82,848
30724	Catawba Hospital	101,431	0.06858%	91,248	0.07174%	7,279	0	98,527
30725	Northern Va Training Center	0	0.00000%	0	0.00000%	0	0	0
30728	Northern Virginia Mental Health Institute	151,360	0.10234%	138,921	0.10922%	11,082	0	150,003
30729	Piedmont Geriatric Hospital	95,600	0.06464%	89,760	0.07057%	7,160	0	96,920
30733	Sussex I Correctional Center	0	0.00000%	0	0.00000%	0	0	0
30734	Sussex II Correctional Center	0	0.00000%	0	0.00000%	0	0	0
30735	Wallen Ridge Correctional Center	37,491	0.02535%	33,614	0.02643%	2,682	0	36,296
30737	St Brides Correctional Center	28,067	0.01898%	25,132	0.01976%	2,005	0	27,137
30738	Southwestern Va Training Ctr	0	0.00000%	0	0.00000%	0	0	0
30739	Southern Virginia Mental Health Institute	55,259	0.03736%	49,670	0.03905%	3,962	0	53,632
30741	Red Onion Correctional Center	37,103	0.02509%	32,398	0.02547%	2,584	0	34,982
30742	Department of Corrections - Academy For Staff Development	52,147	0.03526%	48,380	0.03804%	3,860	0	52,240
30743	Fluvanna Women's Correctional Center	60,701	0.04104%	48,416	0.03806%	3,862	0	52,278
30745	Nottoway Correctional Center	41,488	0.02805%	32,680	0.02569%	2,607	0	35,287
30747	Marion Correctional Treatment Center	33,010	0.02232%	28,259	0.02222%	2,254	0	30,513
30748	Hiram W Davis Medical Center	63,956	0.04324%	57,970	0.04557%	4,624	0	62,594
30749	Buckingham Correctional Center	29,685	0.02007%	26,079	0.02050%	2,080	0	28,159
30751	Department for the Deaf and Hard-of-Hearing	3,456	0.00234%	3,331	0.00262%	266	0	3,597
30752	State Farm Correctional Complex	33,693	0.02278%	29,624	0.02329%	2,363	0	31,987
30753	Deerfield Correctional Center	36,454	0.02465%	30,919	0.02431%	2,467	0	33,386
30754	Augusta Correctional Center	20,971	0.01418%	17,410	0.01369%	1,389	0	18,799
30756	Department of Corrections - Division of Institutions	212,914	0.14396%	187,819	0.14766%	14,982	0	202,801
30757	Western Region Correctional Field Units	9,688	0.00655%	8,412	0.00661%	671	0	9,083
30761	Eastern Reg Corr Field Unit	14,241	0.00963%	13,419	0.01055%	1,070	0	14,489
30765	Department of Social Services	666,760	0.45081%	550,254	0.43259%	43,891	0	594,145
30766	Virginia Parole Board	6,535	0.00442%	4,377	0.00344%	349	0	4,726
30767	Adult Community Service	83,474	0.05644%	74,309	0.05842%	5,927	0	80,236
30768	Keen Mountain Correctional Center	27,335	0.01848%	23,802	0.01871%	1,898	0	25,700
30769	Greensville Correctional Center	64,943	0.04391%	52,107	0.04097%	4,157	0	56,264
30770	Dillwyn Correctional Center	33,208	0.02245%	28,822	0.02266%	2,299	0	31,121
30771	Indian Creek Correctional Center	21,634	0.01463%	19,205	0.01510%	1,532	0	20,737
30772	Haynesville Correctional Center	36,458	0.02465%	32,461	0.02552%	2,589	0	35,050
30773	Coffeewood Correctional Center	26,276	0.01776%	21,014	0.01652%	1,676	0	22,690
30774	Lunenburg Correctional Center	24,461	0.01654%	21,094	0.01658%	1,682	0	22,776
30775	Pocahontas State Correctional Center	29,893	0.02021%	26,960	0.02119%	2,150	0	29,110
30776	Green Rock Correctional Center	32,638	0.02207%	28,945	0.02276%	2,309	0	31,254
30777	Department of Juvenile Justice	441,102	0.29824%	399,844	0.31434%	31,893	0	431,737
30778	Department of Forensic Science	175,395	0.11859%	146,239	0.11497%	11,665	0	157,904
30779	Sussex State Prison Complex	45,610	0.03084%	45,546	0.03581%	3,633	0	49,179
30785	River North Correctional Center	29,019	0.01962%	26,707	0.02100%	2,131	0	28,838
30786	Culpeper Correctional Facility For Women	0	0.00000%	0	0.00000%	0	0	0
30794	Virginia Center for Behavioral Rehabilitation	137,811	0.09318%	137,859	0.10838%	10,996	0	148,855
30840	Virginia Housing Commission	0	0.00000%	662	0.00052%	53	0	715
30841	Department of Aviation	19,224	0.01300%	15,997	0.01258%	1,276	0	17,273
30848	Indigent Defense Commission	259,525	0.17547%	229,489	0.18042%	18,306	0	247,795
30851	Tobacco Indemnification & Revitalization Commission	6,984	0.00472%	5,293	0.00416%	422	0	5,715
30852	Virginia Foundation For Healthy Youth	8,474	0.00573%	7,006	0.00551%	559	0	7,565
30856	Virginia Opioid Abatement Authority	0	0.00000%	0	0.00099%	1,364	0	1,364
30882	Behavioral Health Commission	340	0.00023%	1,729	0.00136%	138	0	1,867
30902	Puller Veterans Care Center	0	0.00000%	2,110	0.00166%	168	0	2,278
30903	Jones & Cabacoy Veterans Care Center	0	0.00000%	6,770	0.00532%	540	0	7,310
30912	Department of Veterans Services	89,775	0.06070%	85,279	0.06704%	6,802	0	92,081
30913	Veterans Services Foundation	874	0.00059%	533	0.00042%	43	0	576
30922	Sitter-Barfoot Veterans Care Center	90,861	0.06143%	73,612	0.05787%	5,872	0	79,484
30937	Southern Virginia Higher Education Center	16,308	0.01103%	14,752	0.01160%	1,177	0	15,929
30938	New College Institute	7,264	0.00491%	4,722	0.00371%	376	0	5,098
30942	Virginia Museum of Natural History	10,191	0.00689%	9,235	0.00726%	737	0	9,972
30948	Southwest Virginia Higher Education Center	7,726	0.00522%	6,888	0.00541%	549	0	7,437
30957	Commonwealth's Attorneys' Services Council	3,520	0.00238%	3,006	0.00236%	239	0	3,245
30960	Department of Fire Programs	30,350	0.02052%	25,465	0.02002%	2,031	0	27,496
30961	Division of Capitol Police	5,785	0.00391%	5,212	0.00410%	416	0	5,628
30977	Virginia Cannabis Control Authority	637	0.00043%	4,253	0.00334%	339	0	4,592
30999	Department of Alcoholic Beverage Control	484,171	0.32736%	434,629	0.34169%	34,668	0	469,297
33010	Virginia Outdoors Foundation	18,566	0.01255%	16,518	0.01299%	1,318	0	17,836
35106	Arlington County Health Department	492	0.00033%	408	0.00032%	32	0	440
35129	Fairfax County Health Department	10,218	0.00691%	6,610	0.00520%	528	0	7,138
35522	Virginia Passenger Rail Authority	16,758	0.01133%	33,020	0.02596%	2,634	0	35,654
35885	Fort Monroe Federal Area Development Authority	11,656	0.00788%	9,599	0.00755%	766	0	10,365



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2022	Total	2023	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
40100	Accomack County School Board	203,803	0.13779%	166,791	0.13113%	0	13,305	180,096
40101	Albemarle County Schools	763,675	0.51634%	661,637	0.52016%	0	52,776	714,413
40102	Alleghany County School Board	120,684	0.08160%	97,726	0.07683%	0	7,795	105,521
40103	Amelia County School Board	65,030	0.04397%	54,490	0.04284%	0	4,347	58,837
40104	Amherst County School Board	181,281	0.12257%	151,887	0.11941%	0	12,115	164,002
40105	Appomattox County School Board	89,596	0.06058%	75,825	0.05961%	0	6,048	81,873
40106	Arlington Public Schools	2,251,974	1.52261%	2,000,421	1.57267%	0	159,565	2,159,986
40107	Augusta County School Board	435,085	0.29417%	381,146	0.29965%	0	30,403	411,549
40108	Bath County School Board	31,511	0.02130%	26,510	0.02084%	0	2,114	28,624
40109	Bedford County School Board	378,639	0.25601%	318,510	0.25040%	0	25,406	343,916
40110	Bland County School Board	27,366	0.01850%	22,231	0.01748%	0	1,774	24,005
40111	Botetourt County Schools	197,550	0.13357%	166,333	0.13077%	0	13,268	179,601
40112	Brunswick County Public Schools	58,545	0.03958%	47,691	0.03749%	0	3,804	51,495
40113	Buchanan County School Board	91,435	0.06182%	77,767	0.06114%	0	6,203	83,970
40114	Buckingham County School Board	83,833	0.05668%	72,366	0.05689%	0	5,772	78,138
40115	Campbell County School Board	305,984	0.20688%	261,525	0.20560%	0	20,860	282,385
40116	Caroline County School Board	160,135	0.10827%	139,479	0.10965%	0	11,125	150,604
40117	Carroll County School Board	153,515	0.10380%	128,532	0.10105%	0	10,253	138,785
40118	Charles City County School Board	27,349	0.01849%	22,607	0.01777%	0	1,803	24,410
40119	Charlotte County School Board	209,634	0.14174%	109,691	0.08624%	0	8,750	118,441
40120	Chesterfield County School Board	2,504,183	1.69313%	2,209,987	1.73743%	0	176,282	2,386,269
40121	Clarke County School Board	91,314	0.06174%	77,918	0.06126%	0	6,216	84,134
40122	Craig County School Board	25,822	0.01746%	21,880	0.01720%	0	1,745	23,625
40123	Culpeper County School Board	335,711	0.22698%	285,906	0.22477%	0	22,805	308,711
40124	Cumberland County School Board	62,179	0.04204%	52,072	0.04094%	0	4,154	56,226
40125	Dickenson County School Board	70,980	0.04799%	61,452	0.04831%	0	4,902	66,354
40126	Dinwiddie County School Board	182,094	0.12312%	155,040	0.12189%	0	12,367	167,407
40128	Essex County Public Schools	56,660	0.03831%	47,939	0.03769%	0	3,824	51,763
40129	Fairfax County School Board	11,336,922	7.66516%	9,503,445	7.47127%	0	758,044	10,261,489
40130	Fauquier County School Board	538,270	0.36394%	469,674	0.36924%	0	37,646	507,320
40131	Floyd County School Board	79,009	0.05342%	64,627	0.05081%	0	5,155	69,782
40132	Fluvanna County Public Schools	173,098	0.11703%	146,144	0.11489%	0	11,657	157,801
40133	Franklin County Public Schools	298,452	0.20179%	243,034	0.19107%	0	19,386	262,420
40134	Frederick County School Board	694,331	0.46945%	577,286	0.45384%	0	46,047	623,333
40135	Giles County Schools	91,623	0.06195%	83,408	0.06557%	0	6,653	90,061
40136	Gloucester County School Board	238,850	0.16149%	201,298	0.15825%	0	16,056	217,354
40137	Goochland County School Board	120,189	0.08126%	102,979	0.08096%	0	8,214	111,193
40138	Grayson County School Board	69,631	0.04708%	60,329	0.04743%	0	4,812	65,141
40139	Greene County Public Schools	131,551	0.08895%	112,924	0.08878%	0	9,008	121,932
40140	Greensville County School Board	93,969	0.06354%	81,352	0.06396%	0	6,489	87,841
40141	Halifax County School Board	206,938	0.13991%	175,116	0.13767%	0	13,968	189,084
40142	Hanover County School Board	772,507	0.52231%	654,200	0.51431%	0	52,183	706,383
40143	Henrico County School Board	2,151,340	1.45457%	1,793,862	1.41028%	0	143,089	1,936,951
40144	Henry County Public Schools	278,818	0.18852%	242,574	0.19071%	0	19,350	261,924
40145	Highland County Public Schools	13,457	0.00910%	10,919	0.00859%	0	872	11,791
40146	Isle of Wight County Schools	237,252	0.16041%	204,299	0.16061%	0	16,296	220,595
40148	King George County School Board	176,800	0.11954%	157,067	0.12348%	0	12,528	169,595
40149	King & Queen County School Board	37,172	0.02513%	31,792	0.02499%	0	2,536	34,328
40150	King William County School Board	87,642	0.05926%	68,161	0.05359%	0	5,437	73,598
40151	Lancaster County Public Schools	49,743	0.03363%	37,757	0.02969%	0	3,012	40,769
40152	Lee County School Board	134,171	0.09071%	110,516	0.08688%	0	8,815	119,331
40153	Loudoun County School Board	5,421,034	3.66529%	4,511,335	3.54667%	0	359,850	4,871,185
40154	Louisa County Public Schools	240,460	0.16258%	207,376	0.16303%	0	16,541	223,917
40155	Lunenburg County School Board	64,995	0.04394%	57,674	0.04534%	0	4,600	62,274
40156	Madison County School Board	73,315	0.04957%	63,150	0.04965%	0	5,038	68,188
40157	Mathews County School Board	53,687	0.03630%	43,117	0.03390%	0	3,440	46,557
40158	Mecklenburg County School Board	176,630	0.11942%	146,487	0.11516%	0	11,684	158,171
40159	Middlesex County School Board	64,368	0.04352%	56,468	0.04439%	0	4,504	60,972
40160	Montgomery County School Board	443,469	0.29984%	366,812	0.28838%	0	29,259	396,071
40162	Nelson County Public Schools	81,132	0.05485%	68,644	0.05396%	0	5,475	74,119
40163	New Kent County School Board	132,317	0.08946%	117,416	0.09231%	0	9,366	126,782
40165	Northampton County Schools	65,430	0.04424%	53,340	0.04194%	0	4,255	57,595
40166	Northumberland County School Board	63,386	0.04286%	55,263	0.04344%	0	4,407	59,670
40167	Nottoway County School Board	75,476	0.05103%	63,876	0.05022%	0	5,095	68,971
40168	Orange County Public Schools	200,409	0.13550%	170,221	0.13382%	0	13,578	183,799
40169	Page County Public Schools	133,832	0.09049%	117,768	0.09258%	0	9,393	127,161
40170	Patrick County School Board	91,236	0.06169%	79,583	0.06257%	0	6,348	85,931
40171	Pittsylvania County School Board	320,650	0.21680%	277,672	0.21830%	0	22,149	299,821
40172	Powhatan County School Board	182,512	0.12340%	151,263	0.11892%	0	12,066	163,329
40173	Prince Edward County School Board	77,382	0.05232%	60,978	0.04794%	0	4,864	65,842
40174	Prince George County School Board	240,888	0.16287%	203,118	0.15969%	0	16,202	219,320
40176	Prince William County School Board	4,383,020	2.96346%	3,898,059	3.06454%	0	310,932	4,208,991
40177	Pulaski County School Board	159,966	0.10816%	143,111	0.11251%	0	11,415	154,526
40178	Rappahannock County School Board	44,459	0.03006%	38,415	0.03020%	0	3,064	41,479
40179	Richmond County School Board	54,462	0.03682%	46,159	0.03629%	0	3,682	49,841
40180	Roanoke County School Board	593,244	0.40111%	503,852	0.39611%	0	40,190	544,042
40181	Rockbridge County School Board	122,162	0.08260%	102,252	0.08039%	0	8,156	110,408
40182	Rockingham County School Board	520,463	0.35190%	448,496	0.35259%	0	35,774	484,270
40183	Russell County School Board	133,965	0.09058%	108,552	0.08534%	0	8,659	117,211
40184	Scott County School Board	152,222	0.10292%	130,428	0.10254%	0	10,404	140,832



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2022	Total	2023	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
40185	Shenandoah County School Board	271,534	0.18359%	225,689	0.17743%	0	18,002	243,691
40186	Smyth County School Board	169,836	0.11483%	141,192	0.11100%	0	11,262	152,454
40187	Southampton County School Board	92,921	0.06283%	80,269	0.06311%	0	6,403	86,672
40188	Spotsylvania County School Board	979,650	0.66236%	829,410	0.65206%	0	66,159	895,569
40189	Stafford County School Board	1,310,276	0.88591%	1,162,494	0.91392%	0	92,727	1,255,221
40190	Surry County Schools	51,771	0.03500%	42,964	0.03378%	0	3,427	46,391
40191	Sussex County School Board	56,310	0.03807%	47,060	0.03700%	0	3,754	50,814
40192	Tazewell County Schools	179,828	0.12158%	156,613	0.12312%	0	12,492	169,105
40193	Warren County School Board	241,499	0.16328%	201,265	0.15823%	0	16,054	217,319
40195	Washington County School Board	262,131	0.17723%	217,137	0.17071%	0	17,320	234,457
40196	Westmoreland County School Board	69,972	0.04731%	59,286	0.04661%	0	4,729	64,015
40197	Wise County School Board	224,999	0.15213%	188,173	0.14794%	0	15,010	203,183
40198	Wythe County School Board	154,424	0.10441%	134,026	0.10537%	0	10,691	144,717
40199	York County School Board	515,607	0.34861%	439,536	0.34555%	0	50,600	474,596
40200	Alexandria City School Board	1,154,729	0.78074%	955,251	0.75099%	0	76,196	1,031,447
40201	Bristol City School Board	94,291	0.06375%	81,459	0.06404%	0	6,498	87,957
40202	Buena Vista City Schools	35,477	0.02399%	30,308	0.02383%	0	2,418	32,726
40203	Charlottesville Public Schools	294,483	0.19911%	238,895	0.18781%	0	19,055	257,950
40205	Danville City Schools	269,763	0.18239%	231,199	0.18176%	0	18,442	249,641
40206	Fredericksburg City Schools	180,800	0.12224%	156,549	0.12307%	0	12,487	169,036
40207	Hampton City Schools	834,580	0.56428%	706,474	0.55541%	0	56,353	762,827
40208	Harrisonburg City School Board	333,225	0.22530%	290,653	0.22850%	0	23,184	313,837
40209	Hopewell City School Board	196,861	0.13310%	172,261	0.13543%	0	13,741	186,002
40210	Lynchburg Public Schools	395,027	0.26709%	337,766	0.26554%	0	26,942	364,708
40211	Newport News Public Schools	1,192,310	0.80615%	1,014,082	0.79724%	0	80,889	1,094,971
40212	Norfolk Public Schools	1,491,194	1.00823%	1,218,421	0.95789%	0	97,189	1,315,610
40213	Petersburg City Schools	190,357	0.12871%	159,887	0.12570%	0	12,754	172,641
40214	Portsmouth School Board	591,273	0.39977%	468,624	0.36842%	0	37,380	506,004
40215	Radford City School Board	68,487	0.04630%	56,641	0.04453%	0	4,518	61,159
40216	Richmond Public Schools	1,393,552	0.94221%	1,139,954	0.89620%	0	90,930	1,230,884
40217	Roanoke City School Board	618,308	0.41805%	599,420	0.47125%	0	47,814	647,234
40219	Staunton City Schools	133,189	0.09005%	113,940	0.08957%	0	9,088	123,028
40220	Suffolk City School Board	579,810	0.39202%	498,613	0.39200%	0	39,773	538,386
40222	Winchester Public Schools	226,203	0.15294%	196,686	0.15463%	0	15,689	212,375
40223	Martinsville City Schools	81,290	0.05496%	67,805	0.05331%	0	5,409	73,214
40224	Falls Church Public Schools	197,429	0.13349%	173,339	0.13627%	0	13,826	187,165
40225	Colonial Heights City Schools	142,092	0.09607%	121,751	0.09572%	0	9,712	131,463
40230	Covington City School Board	0	0.00000%	0	0.00000%	0	0	0
40231	Fairfax City School Board	664	0.00045%	532	0.00042%	0	43	575
40232	Franklin City Public Schools	47,298	0.03198%	44,334	0.03485%	0	3,536	47,870
40233	Chesapeake Public Schools	1,843,121	1.24618%	1,621,308	1.27462%	0	129,325	1,750,633
40234	Virginia Beach City School Board	3,008,931	2.03441%	2,508,591	1.97218%	0	200,100	2,708,691
40236	Manassas Park City Schools	166,956	0.11288%	144,392	0.11352%	0	11,518	155,910
40306	Town of West Point School Board	37,615	0.02543%	33,478	0.02632%	0	2,670	36,148
40307	Lexington City School Board	24,259	0.01640%	20,083	0.01579%	0	1,602	21,685
40308	Waynesboro Public Schools	138,110	0.09338%	128,600	0.10110%	0	10,258	138,858
40309	Town of Colonial Beach Schools	26,178	0.01770%	25,966	0.02042%	0	2,072	28,038
40313	Galax City Schools	56,489	0.03819%	48,938	0.03848%	0	3,904	52,842
40314	Norton City Schools	31,027	0.02098%	26,561	0.02088%	0	2,119	28,680
40332	Manassas City Schools	436,123	0.29487%	367,968	0.28929%	0	29,352	397,320
40335	City of Salem Schools	178,116	0.12043%	150,865	0.11861%	0	12,034	162,899
40402	Williamsburg-James City County School Board	545,273	0.36867%	461,685	0.36296%	0	36,826	498,511
40403	Poquoson City Public Schools	83,753	0.05663%	67,799	0.05330%	0	5,408	73,207
40410	Valley Vocational Technical Center	13,991	0.00946%	12,619	0.00992%	0	1,007	13,626
40412	Charlottesville/Albemarle Vo-Tech Center	11,069	0.00748%	9,557	0.00751%	0	762	10,319
40414	Jackson River Technical Ctr	0	0.00000%	0	0.00000%	0	0	0
40415	New Horizons Technical Center	66,701	0.04510%	56,029	0.04405%	0	4,469	60,498
40416	Northern Neck Regional Vocational Center	8,460	0.00572%	5,657	0.00445%	0	452	6,109
40417	Rowanty Vocational Technical Center	6,579	0.00445%	5,425	0.00426%	0	432	5,857
40418	Amelia-Nottoway Vocational Center	2,304	0.00156%	2,114	0.00166%	0	168	2,282
40421	Northern Neck Regional Special Education Program	4,037	0.00273%	3,969	0.00312%	0	317	4,286
40423	Maggie Walker Governor's School for Govt & Intl Studies	32,787	0.02217%	27,810	0.02186%	0	2,218	30,028
40424	Appomattox Region Governor's School	15,711	0.01062%	13,669	0.01075%	0	1,091	14,760
40425	Bridging Communities Regional Career and Tech Center	4,093	0.00277%	3,513	0.00276%	0	280	3,793
55100	Accomack County	88,655	0.05994%	78,204	0.06148%	0	6,238	84,442
55101	Albemarle County	355,867	0.24061%	325,282	0.25573%	0	25,947	351,229
55102	Alleghany County	56,763	0.03838%	49,814	0.03916%	0	3,973	53,787
55103	Amelia County	35,634	0.02409%	30,226	0.02376%	0	2,411	32,637
55104	Amherst County	75,551	0.05108%	63,908	0.05024%	0	5,097	69,005
55105	Appomattox County	31,568	0.02134%	28,067	0.02207%	0	2,239	30,306
55107	Augusta County	169,114	0.11434%	152,618	0.11998%	0	12,173	164,791
55108	Bath County	21,155	0.01430%	17,707	0.01392%	0	1,412	19,119
55109	Bedford County	154,336	0.10435%	135,911	0.10685%	0	10,841	146,752
55110	Bland County	20,144	0.01362%	17,099	0.01344%	0	1,364	18,463
55111	Botetourt County	101,866	0.06887%	88,791	0.06981%	0	7,083	95,874
55112	Brunswick County	46,014	0.03111%	39,634	0.03116%	0	3,162	42,796
55113	Buchanan County	76,001	0.05139%	67,928	0.05340%	0	5,418	73,346
55114	Buckingham County	39,210	0.02651%	34,058	0.02677%	0	2,716	36,774
55115	Campbell County	110,759	0.07489%	96,168	0.07560%	0	7,670	103,838
55116	Caroline County	93,547	0.06325%	84,150	0.06616%	0	6,713	90,863



Group Life Insurance Program

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Employer Code	Employer	2022	Total	2023	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
55117	Carroll County	54,355	0.03675%	47,801	0.03758%	0	3,813	51,614
55118	Charles City County	31,854	0.02154%	27,830	0.02188%	0	2,220	30,050
55119	Charlotte County	32,405	0.02191%	28,783	0.02263%	0	2,296	31,079
55120	Chesterfield County	1,524,846	1.03098%	1,418,370	1.11508%	0	113,137	1,531,507
55121	Clarke County	39,352	0.02661%	33,813	0.02658%	0	2,697	36,510
55122	Craig County	14,863	0.01005%	12,718	0.01000%	0	1,015	13,733
55123	Culpeper County	146,082	0.09877%	127,339	0.10011%	0	10,157	137,496
55124	Cumberland County	25,572	0.01729%	22,854	0.01797%	0	1,823	24,677
55126	Dinwiddie County	82,140	0.05554%	69,662	0.05477%	0	5,557	75,219
55128	Essex County	33,171	0.02243%	27,489	0.02161%	0	2,193	29,682
55130	Fauquier County	302,633	0.20462%	270,280	0.21249%	0	21,560	291,840
55131	Floyd County	37,200	0.02515%	31,725	0.02494%	0	2,530	34,255
55132	Fluvanna County	58,624	0.03964%	53,088	0.04174%	0	4,235	57,323
55133	Franklin County	121,668	0.08226%	108,427	0.08524%	0	8,649	117,076
55134	Frederick County	327,751	0.22160%	286,008	0.22485%	0	22,814	308,822
55135	Giles County	45,889	0.03103%	38,777	0.03048%	0	3,093	41,870
55136	Gloucester County	119,967	0.08111%	105,809	0.08318%	0	8,440	114,249
55137	Goochland County	107,524	0.07270%	97,452	0.07661%	0	7,773	105,225
55138	Grayson County	36,710	0.02482%	32,742	0.02574%	0	2,612	35,354
55139	Greene County	43,244	0.02924%	40,375	0.03174%	0	3,220	43,595
55140	Greensville County	37,646	0.02545%	32,506	0.02555%	0	2,592	35,098
55141	Halifax County	65,061	0.04399%	57,783	0.04543%	0	4,609	62,392
55142	Hanover County	499,346	0.33762%	422,809	0.33240%	0	33,726	456,535
55143	Henrico County	1,994,781	1.34872%	1,684,975	1.32468%	0	134,404	1,819,379
55144	Henry County	139,275	0.09417%	131,046	0.10303%	0	10,454	141,500
55145	Highland County	12,281	0.00830%	9,254	0.00728%	0	739	9,993
55146	Isle of Wight County	108,418	0.07331%	99,360	0.07811%	0	7,925	107,285
55147	James City County	293,725	0.19859%	254,070	0.19974%	0	20,266	274,336
55148	King George County	99,656	0.06738%	85,651	0.06734%	0	6,832	92,483
55149	King and Queen County	24,185	0.01635%	22,354	0.01757%	0	1,783	24,137
55150	King William County	40,227	0.02720%	34,768	0.02733%	0	2,773	37,541
55151	Lancaster County	38,150	0.02580%	33,072	0.02600%	0	2,638	35,710
55152	Lee County	40,791	0.02758%	34,293	0.02696%	0	2,735	37,028
55153	Loudoun County	2,069,156	1.39900%	1,777,181	1.39717%	0	141,759	1,918,940
55154	Louisa County	108,058	0.07306%	97,692	0.07680%	0	7,792	105,484
55155	Lunenburg County	17,441	0.01179%	16,535	0.01300%	0	1,319	17,854
55156	Madison County	41,000	0.02772%	35,620	0.02800%	0	2,841	38,461
55157	Mathews County	24,946	0.01687%	21,896	0.01721%	0	1,746	23,642
55158	Mecklenburg County	72,987	0.04935%	64,800	0.05094%	0	5,168	69,968
55159	Middlesex County	25,746	0.01741%	22,287	0.01752%	0	1,778	24,065
55160	Montgomery County	142,088	0.09607%	127,462	0.10021%	0	10,167	137,629
55162	Nelson County	34,042	0.02302%	28,057	0.02206%	0	2,238	30,295
55163	New Kent County	84,200	0.05693%	75,059	0.05901%	0	5,987	81,046
55165	Northampton County	71,293	0.04820%	59,522	0.04679%	0	4,747	64,269
55166	Northumberland County	36,716	0.02483%	30,586	0.02405%	0	2,440	33,026
55167	Nottoway County	27,245	0.01842%	23,991	0.01886%	0	1,914	25,905
55168	Orange County	87,888	0.05942%	84,727	0.06661%	0	6,758	91,485
55169	Page County	60,320	0.04078%	53,899	0.04237%	0	4,299	58,198
55170	Patrick County	46,696	0.03157%	41,143	0.03235%	0	3,282	44,425
55171	Pittsylvania County	124,342	0.08407%	105,861	0.08322%	0	8,444	114,305
55172	Powhatan County	71,156	0.04811%	64,419	0.05064%	0	5,138	69,557
55173	Prince Edward County	41,487	0.02805%	35,375	0.02781%	0	2,822	38,197
55174	Prince George County	103,306	0.06985%	93,493	0.07350%	0	7,457	100,950
55176	Prince William County	2,218,663	1.50009%	1,907,760	1.49982%	0	152,174	2,059,934
55177	Pulaski County	107,938	0.07298%	93,490	0.07350%	0	7,457	100,947
55178	Rappahannock County	24,662	0.01668%	20,841	0.01638%	0	1,662	22,503
55179	Richmond County	24,578	0.01662%	22,430	0.01763%	0	1,789	24,219
55180	Roanoke County	364,696	0.24658%	326,620	0.25678%	0	26,053	352,673
55181	Rockbridge County	57,714	0.03902%	51,926	0.04082%	0	4,142	56,068
55182	Rockingham County	220,559	0.14913%	196,073	0.15415%	0	15,640	211,713
55183	Russell County	45,379	0.03068%	38,583	0.03033%	0	3,077	41,660
55184	Scott County	48,143	0.03255%	42,970	0.03378%	0	3,427	46,397
55185	Shenandoah County	110,206	0.07451%	101,582	0.07986%	0	8,103	109,685
55186	Smyth County	61,363	0.04149%	54,766	0.04306%	0	4,369	59,135
55187	Southampton County	61,291	0.04144%	50,803	0.03994%	0	4,052	54,855
55188	Spotsylvania County	464,216	0.31387%	402,721	0.31661%	0	32,124	434,845
55189	Stafford County	480,360	0.32478%	421,680	0.33151%	0	33,635	455,315
55190	Surry County	34,057	0.02303%	29,611	0.02328%	0	2,362	31,973
55191	Sussex County	37,224	0.02517%	32,671	0.02568%	0	2,606	35,277
55192	Tazewell County	88,470	0.05982%	76,231	0.05993%	0	6,081	82,312
55193	Warren County	97,888	0.06619%	83,712	0.06581%	0	6,677	90,389
55195	Washington County	86,356	0.05839%	75,194	0.05912%	0	5,998	81,192
55196	Westmoreland County	56,501	0.03820%	47,029	0.03697%	0	3,751	50,780
55197	Wise County	89,929	0.06080%	76,652	0.06026%	0	6,114	82,766
55198	Wythe County	56,419	0.03815%	48,590	0.03820%	0	3,876	52,466
55199	York County	305,803	0.20676%	270,704	0.21282%	0	21,593	292,297
55201	City of Bristol	97,689	0.06605%	80,701	0.06344%	0	6,437	87,138
55202	City of Buena Vista	25,393	0.01717%	21,868	0.01719%	0	1,744	23,612
55203	Town of St. Paul	5,945	0.00402%	5,286	0.00416%	0	422	5,708
55204	Town of Clifton Forge	8,952	0.00605%	7,259	0.00571%	0	579	7,838



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2022	Total	2023	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
55206	City of Fredericksburg	196,560	0.13290%	167,333	0.13155%	0	13,347	180,680
55207	City of Hampton	639,653	0.43249%	543,058	0.42694%	0	43,318	586,376
55208	City of Harrisonburg	232,823	0.15742%	201,097	0.15810%	0	16,041	217,138
55209	City of Hopewell	134,330	0.09082%	111,372	0.08756%	0	8,884	120,256
55210	City of Lynchburg	402,353	0.27204%	364,035	0.28619%	0	29,037	393,072
55211	Town of Crewe	6,846	0.00463%	5,837	0.00459%	0	466	6,303
55212	City of Norfolk	251,536	0.17007%	477,838	0.37566%	0	38,115	515,953
55213	City of Petersburg	177,214	0.11982%	152,350	0.11977%	0	12,152	164,502
55214	City of Portsmouth	521,978	0.35292%	438,301	0.34458%	0	34,962	473,263
55215	City of Radford	86,275	0.05833%	74,294	0.05841%	0	5,926	80,220
55216	City of Richmond	170,008	0.11495%	140,965	0.11082%	0	11,244	152,209
55217	City of Roanoke	63,040	0.04262%	52,825	0.04153%	0	4,214	57,039
55218	Town of Craigsville	1,562	0.00105%	1,239	0.00097%	0	98	1,337
55219	City of Staunton	108,115	0.07310%	92,030	0.07235%	0	7,341	99,371
55220	City of Suffolk	493,387	0.33359%	430,184	0.33820%	0	34,314	464,498
55221	City of Williamsburg	81,443	0.05506%	68,974	0.05423%	0	5,502	74,476
55222	City of Winchester	200,817	0.13578%	182,398	0.14340%	0	14,550	196,948
55223	City of Martinsville	104,702	0.07079%	90,197	0.07091%	0	7,195	97,392
55224	City of Falls Church	9,231	0.00624%	8,258	0.00649%	0	658	8,916
55225	City of Colonial Heights	97,140	0.06568%	82,839	0.06513%	0	6,608	89,447
55226	Town of Front Royal	53,646	0.03627%	43,861	0.03448%	0	3,498	47,359
55229	Town of Chilhowie	7,640	0.00516%	6,181	0.00486%	0	493	6,674
55230	City of Covington	24,679	0.01669%	20,577	0.01618%	0	1,642	22,219
55231	Town of Floyd	1,714	0.00116%	1,504	0.00118%	0	120	1,624
55232	City of Franklin	52,782	0.03569%	50,815	0.03995%	0	4,053	54,868
55233	City of Chesapeake	1,228,608	0.83069%	1,112,294	0.87445%	0	88,723	1,201,017
55234	City of Virginia Beach	2,378,765	1.60834%	2,082,846	1.63747%	0	166,140	2,248,986
55235	City of Norton	27,051	0.01829%	23,312	0.01833%	0	1,860	25,172
55236	City of Manassas Park	77,763	0.05258%	74,079	0.05824%	0	5,909	79,988
55239	Town of Grottoes	6,527	0.00441%	6,042	0.00475%	0	482	6,524
55240	Town of Onley	1,018	0.00069%	1,457	0.00115%	0	117	1,574
55241	Town of West Point	12,840	0.00868%	12,265	0.00964%	0	978	13,243
55242	Town of South Hill	23,867	0.01614%	20,867	0.01641%	0	1,665	22,532
55245	Town of Scottsville	1,545	0.00105%	1,654	0.00130%	0	132	1,786
55246	Town of Burkeville	508	0.00034%	731	0.00058%	0	59	790
55247	Town of Madison	676	0.00046%	538	0.00042%	0	43	581
55250	Town of Rich Creek	1,638	0.00111%	1,394	0.00110%	0	112	1,506
55252	Town of Windsor	4,917	0.00333%	4,314	0.00339%	0	344	4,658
55254	Town of Stephens City	3,413	0.00231%	3,017	0.00237%	0	240	3,257
55257	Town of Lebanon	14,684	0.00993%	10,998	0.00865%	0	878	11,876
55258	City of Newport News	651,669	0.44061%	580,451	0.45633%	0	46,300	626,751
55260	Town of Haymarket	4,822	0.00326%	4,161	0.00327%	0	332	4,493
55261	Town of Lovettsville	3,599	0.00243%	2,936	0.00231%	0	234	3,170
55264	Town of Eastville	2,185	0.00148%	1,596	0.00126%	0	128	1,724
55267	Town of Glade Spring	0	0.00000%	1,638	0.00129%	0	131	1,769
55300	Town of Abingdon	28,882	0.01953%	23,985	0.01886%	0	1,914	25,899
55301	Town of Dumfries	13,663	0.00924%	13,944	0.01096%	0	1,112	15,056
55302	Town of Iron Gate	356	0.00024%	283	0.00022%	0	22	305
55303	Town of Montross	649	0.00044%	548	0.00043%	0	44	592
55304	Town of South Boston	24,179	0.01635%	20,260	0.01593%	0	1,616	21,876
55305	Town of Gretna	3,651	0.00247%	3,237	0.00255%	0	259	3,496
55306	Town of Remington	1,422	0.00096%	1,302	0.00102%	0	103	1,405
55307	City of Lexington	36,161	0.02445%	32,304	0.02540%	0	2,577	34,881
55308	City of Waynesboro	97,008	0.06559%	83,210	0.06542%	0	6,638	89,848
55309	Town of Colonial Beach	17,433	0.01179%	15,260	0.01200%	0	1,218	16,478
55310	Town of Smithfield	22,499	0.01521%	19,098	0.01501%	0	1,523	20,621
55311	Town of Brookneal	1,853	0.00125%	1,486	0.00117%	0	119	1,605
55312	Town of Hamilton	891	0.00060%	778	0.00061%	0	62	840
55313	City of Galax	49,106	0.03320%	41,625	0.03272%	0	3,320	44,945
55314	Town of Jonesville	2,062	0.00140%	1,572	0.00124%	0	126	1,698
55315	Town of Wytheville	55,765	0.03771%	48,690	0.03828%	0	3,884	52,574
55317	Town of Vienna	92,037	0.06223%	80,682	0.06343%	0	6,436	87,118
55318	Town of Vinton	22,188	0.01500%	20,096	0.01580%	0	1,603	21,699
55319	City of Emporia	36,596	0.02474%	32,356	0.02544%	0	2,581	34,937
55320	Town of Culpeper	77,620	0.05248%	68,979	0.05423%	0	5,502	74,481
55321	Town of Woodstock	20,663	0.01397%	17,064	0.01342%	0	1,362	18,426
55322	Town of Glasgow	1,453	0.00098%	1,017	0.00080%	0	81	1,098
55323	Town of Marion	25,064	0.01695%	21,860	0.01719%	0	1,744	23,604
55324	Town of Altavista	16,343	0.01105%	15,605	0.01227%	0	1,245	16,850
55325	Town of Herndon	125,332	0.08474%	106,929	0.08406%	0	8,529	115,458
55326	Town of Pearisburg	10,330	0.00699%	8,525	0.00670%	0	680	9,205
55329	Town of Leesburg	195,879	0.13244%	172,825	0.13587%	0	13,786	186,611
55330	Town of Chatham	2,204	0.00149%	2,069	0.00163%	0	165	2,234
55331	Town of Bowling Green	3,745	0.00253%	2,823	0.00222%	0	225	3,048
55332	City of Manassas	229,768	0.15535%	201,348	0.15829%	0	16,060	217,408
55334	Town of Boydton	1,705	0.00115%	2,112	0.00166%	0	168	2,280
55335	City of Salem	174,194	0.11778%	148,909	0.11707%	0	11,878	160,787
55336	Town of McKenney	342	0.00023%	489	0.00038%	0	39	528
55338	Town of Quantico	672	0.00046%	551	0.00043%	0	44	595
55339	Town of Halifax	2,842	0.00192%	2,348	0.00185%	0	188	2,536



Group Life Insurance Program

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Employer Code	Employer	2022	Total	2023	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
55340	Town of Blacksburg	103,780	0.07017%	86,982	0.06838%	0	6,938	93,920
55341	Town of Chincoteague	15,660	0.01059%	12,647	0.00994%	0	1,009	13,656
55342	Town of Lawrenceville	7,635	0.00516%	6,855	0.00539%	0	547	7,402
55343	Town of Amherst	7,174	0.00485%	6,250	0.00491%	0	498	6,748
55344	Town of Stanley	5,046	0.00341%	4,103	0.00323%	0	328	4,431
55345	Town of Hillsville	11,398	0.00771%	10,572	0.00831%	0	843	11,415
55346	Town of Elkton	8,846	0.00598%	7,546	0.00593%	0	602	8,148
55347	Town of Bridgewater	16,280	0.01101%	13,842	0.01088%	0	1,104	14,946
55348	Town of Purcellville	40,539	0.02741%	36,682	0.02884%	0	2,926	39,608
55349	Town of Timberville	5,195	0.00351%	4,306	0.00338%	0	343	4,649
55350	Town of Wise	15,250	0.01031%	14,000	0.01101%	0	1,117	15,117
55351	Town of New Market	7,266	0.00491%	6,051	0.00476%	0	483	6,534
55353	Town of Rocky Mount	20,911	0.01414%	19,301	0.01518%	0	1,540	20,841
55355	Town of Luray	15,030	0.01016%	12,936	0.01017%	0	1,032	13,968
55357	Town of Strasburg	20,112	0.01360%	16,902	0.01329%	0	1,348	18,250
55358	Town Of Appomattox	5,940	0.00401%	5,176	0.00407%	0	413	5,589
55359	Town of Clarksville	7,354	0.00497%	6,179	0.00486%	0	493	6,672
55360	Town of Dublin	8,312	0.00562%	7,528	0.00592%	0	601	8,129
55361	Town of Middleburg	7,601	0.00514%	6,686	0.00526%	0	534	7,220
55363	Town of Chase City	8,313	0.00562%	6,602	0.00519%	0	527	7,129
55364	Town of Bedford	30,048	0.02032%	26,579	0.02090%	0	2,121	28,700
55365	City of Poquoson	47,582	0.03217%	41,172	0.03237%	0	3,284	44,456
55366	Town of Ashland	24,822	0.01678%	21,812	0.01715%	0	1,740	23,552
55367	Town of Broadway	8,118	0.00549%	7,409	0.00583%	0	592	8,001
55368	Town of Berryville	12,116	0.00819%	10,069	0.00792%	0	804	10,873
55370	Town of Urbanna	454	0.00031%	610	0.00048%	0	49	659
55371	Town of Bluefield	17,938	0.01213%	16,448	0.01293%	0	1,312	17,760
55372	Town of Weber City	1,282	0.00087%	817	0.00064%	0	65	882
55374	Town of Hurt	1,414	0.00096%	1,225	0.00096%	0	97	1,322
55376	Town of Coeburn	5,294	0.00358%	4,954	0.00389%	0	395	5,349
55377	Town of Dayton	5,782	0.00391%	4,811	0.00378%	0	384	5,195
55378	Town of Courtland	772	0.00052%	659	0.00052%	0	53	712
55379	Town of Cape Charles	10,230	0.00692%	9,145	0.00719%	0	730	9,875
55381	Town of Warsaw	4,986	0.00337%	4,676	0.00368%	0	373	5,049
55382	Town of Grundy	3,636	0.00246%	3,122	0.00246%	0	250	3,372
55383	Town of Warrenton	47,761	0.03229%	42,097	0.03310%	0	3,358	45,455
55384	Town of Louisa	4,025	0.00272%	2,909	0.00229%	0	232	3,141
55385	Town of Kenbridge	3,728	0.00252%	3,328	0.00262%	0	266	3,594
55386	Town of Mt. Jackson	6,582	0.00445%	5,648	0.00444%	0	450	6,098
55387	Town of Pulaski	28,160	0.01904%	24,741	0.01945%	0	1,973	26,714
55389	Town of Pembroke	1,982	0.00134%	1,496	0.00118%	0	120	1,616
55390	Town of Parksley	1,403	0.00095%	1,241	0.00098%	0	99	1,340
55391	Town of Onancock	3,821	0.00258%	2,886	0.00227%	0	230	3,116
55392	Town of Victoria	3,647	0.00246%	3,678	0.00289%	0	293	3,971
55393	Town of Shenandoah	6,213	0.00420%	5,335	0.00420%	0	426	5,761
55395	Town of Round Hill	6,391	0.00432%	5,831	0.00458%	0	465	6,296
55396	Town of Kilmarnock	6,626	0.00448%	6,479	0.00509%	0	516	6,995
55397	Town of Orange	16,434	0.01111%	13,872	0.01091%	0	1,107	14,979
55399	Town of Blackstone	18,870	0.01276%	16,652	0.01309%	0	1,328	17,980
55401	Southeastern Virginia Public Service Authority	40,443	0.02735%	34,039	0.02676%	0	2,715	36,754
55402	Pittsylvania Co Svc Auth	0	0.00000%	0	0.00000%	0	0	0
55403	Rappahannock Area Youth Services & Group Home Commission	3,715	0.00251%	3,600	0.00283%	0	287	3,887
55404	Appomattox Regional Library	5,456	0.00369%	4,399	0.00346%	0	351	4,750
55405	Staunton Redevelopment & Housing Authority	3,298	0.00223%	2,871	0.00226%	0	229	3,100
55408	Alleghany Highlands Regional Library, Inc.	708	0.00048%	589	0.00046%	0	47	636
55409	Southside Regional Juvenile Group Home Commission	934	0.00063%	659	0.00052%	0	53	712
55411	Hampton Roads Sanitation District	372,842	0.25209%	318,413	0.25033%	0	25,399	343,812
55412	Peninsula Airport Commission	17,029	0.01152%	14,399	0.01132%	0	1,149	15,548
55413	Richmond Redevelopment & Housing Authority	60,656	0.04101%	50,565	0.03975%	0	4,033	54,598
55415	Chesapeake Redevelopment & Housing Authority	15,457	0.01045%	13,461	0.01058%	0	1,073	14,534
55417	Norfolk Airport Authority	87,531	0.05918%	75,737	0.05954%	0	6,041	81,778
55418	Charlottesville Redevelopment & Housing Authority	4,078	0.00276%	4,764	0.00375%	0	380	5,144
55419	Hampton Redevelopment & Housing Authority	19,892	0.01345%	15,310	0.01204%	0	1,222	16,532
55420	Loudoun County Sanitation Authority	180,782	0.12223%	158,886	0.12491%	0	12,674	171,560
55421	Danville Redevelopment & Housing Authority	9,772	0.00661%	8,968	0.00705%	0	715	9,683
55422	NRV Regional Water Authority	9,571	0.00647%	8,314	0.00654%	0	664	8,978
55423	Northern Virginia Juvenile Detention Center	19,387	0.01311%	15,318	0.01204%	0	1,222	16,540
55425	Colonial Behavioral Health	64,156	0.04338%	52,213	0.04105%	0	4,165	56,378
55426	Blacksburg-VPI Sanitation Authority	6,285	0.00425%	5,285	0.00415%	0	421	5,706
55427	Potomac River Fisheries Commission	2,051	0.00139%	1,620	0.00127%	0	129	1,749
55428	Chesapeake Bay Bridge & Tunnel District	57,253	0.03871%	48,863	0.03841%	0	3,897	52,760
55429	Alexandria Redevelopment & Housing Authority	31,871	0.02155%	25,034	0.01968%	0	1,997	27,031
55430	Albemarle County Service Authority	34,124	0.02307%	30,677	0.02412%	0	2,447	33,124
55431	Franklin Redevelopment & Housing Authority	847	0.00057%	1,042	0.00082%	0	83	1,125
55432	Bristol Redevelopment & Housing Authority	7,696	0.00520%	6,409	0.00504%	0	511	6,920
55433	Norfolk Redevelopment & Housing Authority	82,804	0.05598%	62,179	0.04888%	0	4,959	67,138
55435	Richmond Metropolitan Authority	21,107	0.01427%	17,437	0.01371%	0	1,391	18,828
55436	Riverside Regional Jail	79,034	0.05344%	68,008	0.05347%	0	5,425	73,433
55439	Rappahannock-Rapidan Planning District Commission	2,734	0.00185%	2,584	0.00203%	0	206	2,790
55440	Shenandoah Valley Juvenile Detention Center	18,044	0.01220%	15,726	0.01236%	0	1,254	16,980



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2022	Total	2023	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
55443	Bedford Public Library	4,750	0.00321%	4,223	0.00332%	0	337	4,560
55445	Chesterfield County Health Center Commission	45,064	0.03047%	38,216	0.03004%	0	3,048	41,264
55446	Washington County Service Authority	27,260	0.01843%	22,441	0.01764%	0	1,790	24,231
55447	Rappahannock Area Community Services Board	157,973	0.10681%	132,413	0.10410%	0	10,562	142,975
55449	Hampton Roads Planning District Commission	23,379	0.01581%	20,634	0.01622%	0	1,646	22,280
55450	Meherrin Regional Library	1,790	0.00121%	1,384	0.00109%	0	111	1,495
55453	Rockbridge Area Community Services Board	24,539	0.01659%	21,076	0.01657%	0	1,681	22,757
55454	Greensville/Emporia Department of Social Services	8,492	0.00574%	6,147	0.00483%	0	490	6,637
55455	James City Service Authority	35,347	0.02390%	31,873	0.02506%	0	2,543	34,416
55456	Accomack-Northampton Planning District Commission	5,128	0.00347%	4,467	0.00351%	0	356	4,823
55457	Harrisonburg/Rockingham Sewer Authority	12,522	0.00847%	10,325	0.00812%	0	824	11,149
55458	Wytheville Redevelopment & Housing Authority	3,693	0.00250%	2,996	0.00236%	0	239	3,235
55459	Waynesboro Redevelopment and Housing Authority	5,368	0.00363%	4,905	0.00386%	0	392	5,297
55460	Region Ten Community Services Board	136,563	0.09233%	115,268	0.09062%	0	9,194	124,462
55462	LENOWISCO Planning District Commission	2,052	0.00139%	1,649	0.00130%	0	132	1,781
55465	Rivanna Water & Sewer Authority	42,712	0.02888%	38,154	0.03000%	0	3,044	41,198
55466	Appomattox River Water Authority	10,294	0.00696%	9,939	0.00781%	0	792	10,731
55467	Campbell County Utilities and Service Authority	9,837	0.00665%	8,490	0.00668%	0	678	9,168
55469	Eastern Shore Community Services Board	32,061	0.02168%	26,855	0.02111%	0	2,142	28,997
55470	ANCHOR Commission	1,363	0.00092%	1,364	0.00107%	0	109	1,473
55471	Horizon Behavioral Health	147,151	0.09949%	122,723	0.09648%	0	9,789	132,512
55472	District 19 Community Services Board	61,211	0.04139%	50,943	0.04005%	0	4,064	55,007
55473	Hampton Roads Transit	130,038	0.08792%	117,908	0.09269%	0	9,404	127,312
55474	Upper Occoquan Sewage Authority	98,114	0.06634%	85,160	0.06695%	0	6,793	91,953
55475	New River Valley Juvenile Detention Home	5,019	0.00339%	4,409	0.00347%	0	352	4,761
55477	Frederick County Sanitation Authority	32,076	0.02169%	28,010	0.02202%	0	2,234	30,244
55479	Cumberland Mountain Community Services	76,358	0.05163%	66,266	0.05210%	0	5,286	71,552
55482	Middle Peninsula/Northern Neck Public Service Authority	78,655	0.05318%	64,655	0.05083%	0	5,157	69,812
55483	Rockbridge County Public Service Authority	2,707	0.00183%	2,445	0.00192%	0	195	2,640
55484	Danville-Pittsylvania Community Services	74,073	0.05008%	65,770	0.05171%	0	5,247	71,017
55485	Crater Youth Care Commission	8,405	0.00568%	7,116	0.00560%	0	568	7,684
55486	Hampton Roads Workforce Council	25,292	0.01710%	27,616	0.02171%	0	2,203	29,819
55487	Capital Regional Airport Commission	50,302	0.03401%	47,414	0.03727%	0	3,781	51,195
55488	Northwestern Community Services Board	69,132	0.04674%	52,775	0.04149%	0	4,210	56,985
55489	Harrisonburg-Rockingham Community Services Board	56,672	0.03832%	48,836	0.03839%	0	3,895	52,731
55491	Middle Peninsula Regional Security Center	24,558	0.01661%	21,079	0.01657%	0	1,681	22,760
55492	Northern Neck Planning District Commission	2,590	0.00175%	2,038	0.00160%	0	162	2,200
55493	Planning District One Community Services Board	2,279	0.00154%	1,921	0.00151%	0	153	2,074
55494	Rockbridge Area Social Services Board	8,094	0.00547%	6,799	0.00535%	0	543	7,342
55495	Dinwiddie County Water Authority	3,771	0.00255%	4,028	0.00317%	0	322	4,350
55496	Rappahannock Rapidan Community Services	85,301	0.05767%	77,616	0.06102%	0	6,191	83,807
55498	Valley Community Services Board	59,623	0.04031%	54,497	0.04284%	0	4,347	58,844
55499	Eastern Shore Public Library	2,174	0.00147%	2,189	0.00172%	0	175	2,364
55500	Alexandria City Public Schools	56,058	0.03790%	46,357	0.03644%	0	3,697	50,054
55501	Albemarle County Public Schools	75,340	0.05094%	65,374	0.05139%	0	5,214	70,588
55502	Alleghany Highlands Public Schools	13,123	0.00887%	13,230	0.01040%	0	1,055	14,285
55503	Charlottesville City Public Schools	14,661	0.00991%	12,411	0.00976%	0	990	13,401
55504	Amherst County Public Schools	18,753	0.01268%	16,255	0.01278%	0	1,297	17,552
55505	Appomattox County Public Schools	5,430	0.00367%	4,632	0.00364%	0	369	5,001
55506	Arlington County Public Schools	176,467	0.11931%	156,419	0.12297%	0	12,477	168,896
55507	Augusta County Public Schools	20,947	0.01416%	20,301	0.01596%	0	1,619	21,920
55508	Bath County Public Schools	4,415	0.00298%	4,035	0.00317%	0	322	4,357
55509	Bedford County Public Schools	37,922	0.02564%	32,027	0.02518%	0	2,555	34,582
55510	Bland County Public Schools	1,622	0.00110%	2,674	0.00210%	0	213	2,887
55511	Botetourt County Public Schools	19,158	0.01295%	18,705	0.01471%	0	1,493	20,198
55512	Norfolk Public Schools	117,268	0.07929%	100,635	0.07912%	0	8,028	108,663
55513	Petersburg City Public Schools	20,837	0.01409%	19,239	0.01513%	0	1,535	20,774
55514	Buckingham County Public Schools	6,355	0.00430%	4,954	0.00389%	0	395	5,349
55515	Radford City Public Schools	2,310	0.00156%	2,163	0.00170%	0	172	2,335
55516	Caroline County Public Schools	10,580	0.00715%	10,636	0.00836%	0	848	11,484
55517	Carroll County Public Schools	14,072	0.00952%	11,525	0.00906%	0	919	12,444
55518	Charles City County Public Schools	2,062	0.00140%	1,844	0.00145%	0	147	1,991
55519	Charlotte County Public Schools	4,120	0.00278%	3,338	0.00263%	0	267	3,605
55520	Chesterfield County Public Schools	165,766	0.11208%	146,180	0.11492%	0	11,660	157,840
55521	Clarke County Public Schools	3,348	0.00226%	2,840	0.00223%	0	226	3,066
55522	Winchester City Public Schools	19,053	0.01288%	17,763	0.01396%	0	1,416	19,179
55523	Culpeper County Public Schools	32,687	0.02210%	29,646	0.02331%	0	2,365	32,011
55524	Cumberland County Public Schools	4,506	0.00305%	3,943	0.00310%	0	315	4,258
55525	Dickenson County Public Schools	9,105	0.00616%	7,796	0.00613%	0	622	8,418
55526	Dinwiddie County Public Schools	14,215	0.00961%	11,758	0.00924%	0	938	12,696
55528	Essex County Public Schools	4,070	0.00275%	4,411	0.00347%	0	352	4,763
55530	Covington City Public Schools	3,075	0.00208%	0	0.00000%	0	0	0
55531	Floyd County Public Schools	11,806	0.00798%	9,862	0.00775%	0	786	10,648
55532	Fluvanna County Public Schools	15,084	0.01020%	13,021	0.01024%	0	1,039	14,060
55533	Chesapeake City Public Schools	148,717	0.10055%	137,024	0.10772%	0	10,929	147,953
55534	Virginia Beach City Public Schools	338,581	0.22892%	312,718	0.24585%	0	24,944	337,662
55535	Giles County Public Schools	4,424	0.00299%	3,991	0.00314%	0	319	4,310
55536	Gloucester County Public Schools	25,289	0.01710%	22,891	0.01800%	0	1,826	24,717
55537	Goochland County Public Schools	8,596	0.00581%	7,563	0.00595%	0	604	8,167
55538	Grayson County Public Schools	6,526	0.00441%	5,747	0.00452%	0	459	6,206



Group Life Insurance Program

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Employer Code	Employer	2022	Total	2023	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
55539	Greene County Public Schools	12,599	0.00852%	11,012	0.00866%	0	879	11,891
55540	Greensville County Public Schools	6,475	0.00438%	5,273	0.00415%	0	421	5,694
55541	Halifax County Public Schools	12,097	0.00818%	11,273	0.00886%	0	899	12,172
55542	Hanover County Public Schools	34,499	0.02332%	31,306	0.02461%	0	2,497	33,803
55543	Henrico County Public Schools	4,217	0.00285%	3,578	0.00281%	0	285	3,863
55544	Henry County Public Schools	24,133	0.01632%	20,807	0.01636%	0	1,660	22,467
55545	Highland County Public Schools	1,508	0.00102%	1,281	0.00101%	0	102	1,383
55546	Isle of Wight County Public Schools	12,968	0.00877%	11,803	0.00928%	0	942	12,745
55548	King George County Public Schools	19,624	0.01327%	18,717	0.01471%	0	1,493	20,210
55549	King and Queen County Public Schools	5,780	0.00391%	4,470	0.00351%	0	356	4,826
55550	King William County Public Schools	9,612	0.00650%	8,327	0.00655%	0	665	8,992
55551	Lancaster County Public Schools	5,459	0.00369%	4,493	0.00353%	0	358	4,851
55552	Lee County Public Schools	16,064	0.01086%	13,483	0.01060%	0	1,075	14,558
55553	Loudoun County Public Schools	527,195	0.35645%	492,341	0.38706%	0	39,272	531,613
55554	Louisa County Public Schools	27,496	0.01859%	27,166	0.02136%	0	2,167	29,333
55555	Lunenburg County Public Schools	4,610	0.00312%	3,857	0.00303%	0	307	4,164
55556	Madison County Public Schools	6,016	0.00407%	5,695	0.00448%	0	455	6,150
55557	Mathews County Public Schools	6,480	0.00438%	5,151	0.00405%	0	411	5,562
55558	Mecklenburg County Public Schools	11,094	0.00750%	9,992	0.00786%	0	797	10,789
55559	Middlesex County Public Schools	3,346	0.00226%	3,354	0.00264%	0	268	3,622
55560	Montgomery County Public Schools	32,793	0.02217%	26,807	0.02107%	0	2,138	28,945
55562	Nelson County Public Schools	9,707	0.00656%	8,822	0.00694%	0	704	9,526
55563	New Kent County Public Schools	10,160	0.00687%	8,778	0.00690%	0	700	9,478
55565	Northampton County Public Schools	6,777	0.00458%	5,443	0.00428%	0	434	5,877
55566	Northumberland County Public Schools	3,456	0.00234%	2,853	0.00224%	0	227	3,080
55567	Nottoway County Public Schools	6,216	0.00420%	6,141	0.00483%	0	490	6,631
55568	Orange County Public Schools	24,144	0.01633%	20,797	0.01635%	0	1,659	22,456
55569	Page County Public Schools	12,779	0.00864%	11,569	0.00909%	0	922	12,491
55570	Patrick County Public Schools	13,202	0.00893%	12,671	0.00996%	0	1,011	13,682
55571	Pittsylvania County Public Schools	21,606	0.01461%	19,635	0.01544%	0	1,567	21,202
55572	Powhatan County Public Schools	15,164	0.01025%	12,004	0.00944%	0	958	12,962
55573	Prince Edward County Public Schools	4,363	0.00295%	4,265	0.00335%	0	340	4,605
55574	Prince George County Public Schools	35,287	0.02386%	29,612	0.02328%	0	2,362	31,974
55576	Prince William County Public Schools	422,893	0.28593%	370,242	0.29107%	0	29,532	399,774
55577	Pulaski County Public Schools	17,012	0.01150%	15,221	0.01197%	0	1,214	16,435
55578	Rappahannock County Public Schools	5,254	0.00355%	4,707	0.00370%	0	375	5,082
55579	Richmond County Public Schools	608	0.00041%	507	0.00040%	0	41	548
55580	Roanoke County Public Schools	21,655	0.01464%	19,762	0.01554%	0	1,577	21,339
55581	Rockbridge County Public Schools	8,531	0.00577%	6,680	0.00525%	0	533	7,213
55582	Rockingham County Public Schools	58,974	0.03987%	50,540	0.03973%	0	4,031	54,571
55583	Russell County Public Schools	16,951	0.01146%	13,959	0.01097%	0	1,113	15,072
55584	Scott County Public Schools	17,517	0.01184%	15,033	0.01182%	0	1,199	16,232
55585	Shenandoah County Public Schools	25,661	0.01735%	24,033	0.01889%	0	1,917	25,950
55586	Smyth County Public Schools	15,503	0.01048%	13,564	0.01066%	0	1,082	14,646
55587	Southampton County Public Schools	5,755	0.00389%	5,481	0.00431%	0	437	5,918
55588	Spotsylvania County Public Schools	69,041	0.04668%	62,291	0.04897%	0	4,969	67,260
55589	Stafford County Public Schools	85,634	0.05790%	77,304	0.06077%	0	6,166	83,470
55590	Surry County Public Schools	7,074	0.00478%	5,871	0.00461%	0	468	6,339
55591	Sussex County School Board	6,462	0.00437%	6,489	0.00510%	0	517	7,006
55592	Tazewell County Public Schools	26,016	0.01759%	22,397	0.01761%	0	1,787	24,184
55593	Warren County Public Schools	10,433	0.00705%	9,650	0.00759%	0	770	10,420
55595	Washington County Public Schools	18,834	0.01273%	16,480	0.01296%	0	1,315	17,795
55596	Westmoreland County Public Schools	4,823	0.00326%	3,699	0.00291%	0	295	3,994
55597	Wise County Public Schools	12,103	0.00818%	10,181	0.00800%	0	812	10,993
55598	Wythe County Public Schools	10,112	0.00684%	8,834	0.00695%	0	705	9,539
55599	York County Public Schools	44,713	0.03023%	37,419	0.02942%	0	2,985	40,404
55600	Accomack County Public Schools	21,473	0.01452%	18,247	0.01434%	0	1,455	19,702
55601	Bristol VA Public Schools	8,708	0.00589%	7,603	0.00598%	0	607	8,210
55602	Buena Vista City Public Schools	2,716	0.00184%	2,616	0.00206%	0	209	2,825
55603	Amelia County Public Schools	4,821	0.00326%	4,291	0.00337%	0	342	4,633
55605	Danville City Public Schools	17,956	0.01214%	22,164	0.01742%	0	1,767	23,931
55606	Franklin City Public Schools	4,789	0.00324%	3,949	0.00310%	0	315	4,264
55608	Harrisonburg City Public Schools	17,301	0.01170%	17,017	0.01338%	0	1,358	18,375
55609	Hopewell City Public Schools	16,771	0.01134%	14,664	0.01153%	0	1,170	15,834
55610	Lynchburg City Public Schools	29,917	0.02023%	25,621	0.02014%	0	2,043	27,664
55611	Fauquier County Public Schools	57,814	0.03909%	52,968	0.04164%	0	4,225	57,193
55612	Brunswick County Public Schools	7,775	0.00526%	6,066	0.00477%	0	484	6,550
55614	Portsmouth City Public Schools	49,692	0.03360%	42,401	0.03333%	0	3,382	45,783
55615	Campbell County Public Schools	26,160	0.01769%	22,622	0.01778%	0	1,804	24,426
55616	Richmond Public Schools	82,195	0.05557%	77,341	0.06080%	0	6,169	83,510
55617	Roanoke City Schools	32,441	0.02194%	36,079	0.02836%	0	2,877	38,956
55619	Staunton City Public Schools	9,538	0.00645%	8,398	0.00660%	0	670	9,068
55620	Suffolk City Public Schools	61,598	0.04165%	53,844	0.04233%	0	4,295	58,139
55622	Craig County Public Schools	2,042	0.00138%	1,762	0.00139%	0	141	1,903
55623	Martinsville City Public Schools	3,265	0.00221%	2,890	0.00227%	0	230	3,120
55624	Appomattox Regional Governor's School	769	0.00052%	646	0.00051%	0	52	698
55625	Colonial Heights City Public Schools	9,261	0.00626%	10,355	0.00814%	0	826	11,181
55632	Manassas City Public Schools	27,077	0.01831%	23,239	0.01827%	0	1,854	25,093
55633	Franklin County Public Schools	40,107	0.02712%	33,724	0.02651%	0	2,690	36,414
55634	Frederick County Public Schools	70,698	0.04780%	57,684	0.04535%	0	4,601	62,285



Group Life Insurance Program

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Employer Code	Employer	2022		2023		2023		2023	
		Total Employer Contributions	Total Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions	
55635	Salem City Public Schools	9,862	0.00667%	9,030	0.00710%	0	720	9,750	
55636	Manassas Park City Public Schools	10,208	0.00690%	8,115	0.00638%	0	647	8,762	
55637	Newport News Public Schools	87,367	0.05907%	97,681	0.07679%	0	7,791	105,472	
55638	Town of West Point Public Schools	2,696	0.00182%	1,909	0.00150%	0	152	2,061	
55708	Waynesboro City Public Schools	7,306	0.00494%	7,561	0.00594%	0	603	8,164	
55710	Valley Vocational-Technical Center	590	0.00040%	549	0.00043%	0	44	593	
55711	New Horizons Technical Center	2,573	0.00174%	1,861	0.00146%	0	148	2,009	
55713	Galax City Public Schools	5,220	0.00353%	4,574	0.00360%	0	365	4,939	
55714	Norton City Public Schools	2,764	0.00187%	2,452	0.00193%	0	196	2,648	
55802	Williamsburg-James City County Public Schools	40,169	0.02716%	33,672	0.02647%	0	2,686	36,358	
55803	Poquoson City Public Schools	3,548	0.00240%	3,381	0.00266%	0	270	3,651	
55806	Fredericksburg City Public Schools	10,977	0.00742%	11,504	0.00905%	0	918	12,422	
55807	Hampton City Public Schools	29,540	0.01997%	29,008	0.02281%	0	2,314	31,322	
55813	Buchanan County Public Schools	14,626	0.00989%	13,631	0.01072%	0	1,088	14,719	
55814	Jackson River Technical Ctr	471	0.00032%	0	0.00000%	0	0	0	
55815	Northern Neck Regional Vocational Center	269	0.00018%	229	0.00018%	0	18	247	
55854	Orange County Broadband Authority	4,678	0.00316%	5,028	0.00395%	0	401	5,429	
55856	Blue Ridge Resource Authority	2,409	0.00163%	2,110	0.00166%	0	168	2,278	
55858	Peumansend Creek Regional Jail Authority	29,901	0.02022%	24,134	0.01897%	0	1,925	26,059	
55859	Williamsburg Area Transit Authority	13,611	0.00920%	11,451	0.00900%	0	913	12,364	
55860	Middle Peninsula Juvenile Detention Commission	15,652	0.01058%	13,180	0.01036%	0	1,051	14,231	
55862	Crater Criminal Justice Training Academy	2,016	0.00136%	1,533	0.00121%	0	123	1,656	
55863	Central Shenandoah Criminal Justice Training Academy	2,910	0.00197%	2,396	0.00188%	0	191	2,587	
55864	New River Valley Emergency Comm Regional Authority	12,065	0.00816%	10,447	0.00821%	0	833	11,280	
55865	Mauzy Service Authority	7,369	0.00498%	6,250	0.00491%	0	498	6,748	
55866	Hampton Roads Transportation Accountability Commission	2,734	0.00185%	2,544	0.00200%	0	203	2,747	
55867	Pamunkey Regional Library	10,441	0.00706%	9,266	0.00728%	0	739	10,005	
55868	Northern Virginia Transportation Authority	10,071	0.00681%	10,394	0.00817%	0	829	11,223	
55869	RSW Regional Jail Authority	35,673	0.02412%	27,982	0.02200%	0	2,232	30,214	
55870	Bedford Regional Water Authority	27,557	0.01863%	22,737	0.01787%	0	1,813	24,550	
55871	Portsmouth Redevelopment and Housing Authority	19,327	0.01307%	16,146	0.01269%	0	1,288	17,434	
55872	Southwest Regional Recreation Authority	4,050	0.00274%	4,154	0.00327%	0	332	4,486	
55874	Meherrin River Regional Jail Authority	31,283	0.02115%	24,967	0.01963%	0	1,992	26,959	
55875	Woodway Water Authority	1,627	0.00110%	1,391	0.00109%	0	111	1,502	
55876	Bristol Virginia Utilities Authority (BVU)	25,500	0.01724%	22,158	0.01742%	0	1,767	23,925	
55878	Mount Rogers Community Services Board	178,971	0.12101%	152,291	0.11973%	0	12,148	164,439	
55879	Lonesome Pine Soil & Water Conservation District	354	0.00024%	295	0.00023%	0	23	318	
55880	Big Sandy Soil & Water & Conservation District	86	0.00006%	340	0.00027%	0	27	367	
55881	Central Virginia Planning District Commission	11,285	0.00763%	8,830	0.00694%	0	704	9,534	
55882	Middle Peninsula Planning District Commission	1,910	0.00129%	1,816	0.00143%	0	145	1,961	
55883	Western Virginia Regional Jail Authority	55,770	0.03771%	48,089	0.03781%	0	3,836	51,925	
55884	Halifax Service Authority	9,034	0.00611%	7,265	0.00571%	0	579	7,844	
55886	Russell County Public Service Authority	5,429	0.00367%	4,517	0.00355%	0	360	4,877	
55887	Piedmont Community Services Board	95,137	0.06433%	81,240	0.06387%	0	6,480	87,720	
55888	Blue Ridge Behavioral Health Care	101,759	0.06880%	92,002	0.07233%	0	7,339	99,341	
55890	Middle River Regional Jail Authority	50,594	0.03421%	46,344	0.03643%	0	3,696	50,040	
55892	Big Stone Gap Redevelopment and Housing Authority	2,125	0.00144%	1,612	0.00127%	0	129	1,741	
55893	Eastern Shore Soil and Water Conservation District	1,228	0.00083%	1,261	0.00099%	0	100	1,361	
55895	Town of Gordonsville	5,237	0.00354%	4,178	0.00329%	0	334	4,512	
55896	Virginia Resources Authority	9,965	0.00674%	8,043	0.00632%	0	641	8,684	
55897	Prince William County Services Authority	186,044	0.12579%	163,862	0.12882%	0	13,070	176,932	
55898	Western Virginia Water Authority	81,563	0.05515%	76,889	0.06045%	0	6,133	83,022	
55899	Shenandoah Valley Regional Airport Commission	5,373	0.00363%	4,264	0.00335%	0	340	4,604	
55900	Alleghany Highlands Community Services Board	23,679	0.01601%	20,857	0.01640%	0	1,664	22,521	
55901	Brunswick Industrial Development Authority	1,318	0.00089%	1,104	0.00087%	0	88	1,192	
55904	Appalachian Juvenile Commission	13,248	0.00896%	12,273	0.00965%	0	979	13,252	
55905	Goochland-Powhatan Community Services Board	21,048	0.01423%	20,418	0.01605%	0	1,628	22,046	
55906	Suffolk Redevelopment and Housing Authority	6,881	0.00465%	5,622	0.00442%	0	448	6,070	
55908	Lee County Redevelopment and Housing Authority	2,533	0.00171%	1,932	0.00152%	0	154	2,086	
55909	Henry County Public Service Authority	18,435	0.01247%	15,596	0.01226%	0	1,244	16,840	
55910	Southside Planning District Commission	3,589	0.00243%	2,992	0.00235%	0	238	3,230	
55911	Economic Development Authority Of Henrico Co, Va	5,984	0.00404%	5,237	0.00412%	0	418	5,655	
55912	Augusta County Public Service Authority	40,705	0.02752%	36,786	0.02892%	0	2,934	39,720	
55914	Rappahannock Juvenile Center	28,082	0.01899%	23,165	0.01821%	0	1,848	25,013	
55915	Cumberland Plateau Regional Housing Authority	3,862	0.00261%	3,673	0.00289%	0	293	3,966	
55918	Amherst County Service Authority	8,735	0.00590%	7,773	0.00611%	0	620	8,393	
55919	Pepper's Ferry Regional Wastewater Treatment Authority	8,788	0.00594%	7,361	0.00579%	0	587	7,948	
55920	Rappahannock Regional Jail Authority	98,765	0.06678%	86,411	0.06793%	0	6,892	93,303	
55921	Thomas Jefferson Planning District Commission	3,775	0.00255%	4,039	0.00318%	0	323	4,362	
55922	Piedmont Regional Jail	25,626	0.01733%	22,731	0.01787%	0	1,813	24,544	
55923	Nelson County Services Authority	6,502	0.00440%	5,699	0.00448%	0	455	6,154	
55924	Coeburn-Norton-Wise Regional Water	3,777	0.00255%	3,151	0.00248%	0	252	3,403	
55925	Fauquier County Water & Sanitation Authority	24,595	0.01663%	19,662	0.01546%	0	1,569	21,231	
55926	Scott County Soil & Water Conservation District	1,005	0.00068%	837	0.00066%	0	67	904	
55927	New River Resource Authority	8,499	0.00575%	7,268	0.00571%	0	579	7,847	
55928	Scott County Water & Sewage Authority	8,501	0.00575%	7,200	0.00566%	0	574	7,774	
55929	Greensville County Water & Sewer Authority	8,935	0.00604%	7,660	0.00602%	0	611	8,271	
55930	Petersburg Redevelopment & Housing Authority	8,413	0.00569%	7,876	0.00619%	0	628	8,504	
55931	Central Rappahannock Regional Library	34,009	0.02300%	28,082	0.02208%	0	2,240	30,322	
55932	Virginia Coalfield Economic Development Authority	2,354	0.00159%	1,964	0.00154%	0	156	2,120	



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023		2023		2023		2023	
		Total Employer Contributions	Total Employer Allocation Percentage	Regular Employer Contributions	Regular Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Special Employer Allocation Percentage	Non-Employer Contributing Entities Contributions ⁽²⁾	Non-Employer Contributing Entities Allocation Percentage	Total Employer Contributions	Total Employer Allocation Percentage
55933	Central Virginia Regional Jail	43,563	0.02946%	38,146	0.02999%	0	0	3,043	0	41,189	0.02946%
55934	Thomas Jefferson Soil & Water Conservation District	2,886	0.00195%	3,470	0.00273%	0	0	277	0	3,747	0.00195%
55937	Wythe-Grayson Regional Library	2,074	0.00140%	1,845	0.00145%	0	0	147	0	1,992	0.00140%
55938	Colonial Soil & Water Conservation District	1,997	0.00135%	1,820	0.00143%	0	0	145	0	1,965	0.00135%
55939	Rivanna Solid Waste Authority	7,003	0.00474%	6,605	0.00519%	0	0	527	0	7,132	0.00474%
55940	Monacan Soil & Water Conservation District	1,573	0.00106%	1,453	0.00114%	0	0	116	0	1,569	0.00106%
55942	Tri-county/city Soil And Water Conservation Dist.	1,092	0.00074%	833	0.00065%	0	0	66	0	899	0.00074%
55944	Central Virginia Waste Management Authority	3,922	0.00265%	3,328	0.00262%	0	0	266	0	3,594	0.00265%
55945	Lonesome Pine Regional Library	4,892	0.00331%	3,930	0.00309%	0	0	314	0	4,244	0.00331%
55946	Virginia Peninsulas Public Service Authority	11,416	0.00772%	9,611	0.00755%	0	0	766	0	10,377	0.00772%
55947	Tidewater Youth Services Commission	12,427	0.00840%	9,896	0.00778%	0	0	789	0	10,685	0.00840%
55948	Virginia Highlands Airport Commission	1,832	0.00124%	1,789	0.00141%	0	0	143	0	1,932	0.00124%
55949	Western Tidewater Regional Jail	41,476	0.02804%	37,119	0.02918%	0	0	2,961	0	40,080	0.02804%
55950	Scott County Redevelopment & Housing Authority	2,080	0.00141%	1,996	0.00157%	0	0	159	0	2,155	0.00141%
55951	Handley Regional Library	5,662	0.00383%	4,314	0.00339%	0	0	344	0	4,658	0.00383%
55952	Northern Neck Regional Jail	28,822	0.01949%	25,296	0.01989%	0	0	2,018	0	27,314	0.01949%
55953	Montgomery Regional Solid Waste Authority	4,174	0.00282%	3,553	0.00279%	0	0	283	0	3,836	0.00282%
55954	Potomac & Rappahannock Transportation Commission	65,992	0.04462%	59,013	0.04639%	0	0	4,707	0	63,720	0.04462%
55955	Giles County Public Service Authority	4,685	0.00317%	4,192	0.00330%	0	0	335	0	4,527	0.00317%
55956	South Central Wastewater Authority	12,323	0.00833%	10,679	0.00840%	0	0	852	0	11,531	0.00833%
55957	Wise County Redevelopment and Housing Authority	4,551	0.00308%	3,471	0.00273%	0	0	277	0	3,748	0.00308%
55958	Prince William Soil & Water Conservation District	1,251	0.00084%	877	0.00069%	0	0	70	0	947	0.00084%
55959	Hampton Roads Regional Jail Authority	57,604	0.03895%	42,573	0.03347%	0	0	3,396	0	45,969	0.03895%
55960	Castlewood Water And Sewage Authority	0	0.00000%	0	0.00000%	0	0	0	0	0	0.00000%
55961	Pamunkey Regional Jail	40,492	0.02738%	34,705	0.02728%	0	0	2,768	0	37,473	0.02738%
55962	Charlottesville - Albemarle Airport Authority	18,589	0.01257%	16,894	0.01328%	0	0	1,347	0	18,241	0.01257%
55963	Virginia Peninsula Regional Jail	27,515	0.01860%	23,880	0.01877%	0	0	1,904	0	25,784	0.01860%
55964	Virginia Biotechnology Research Partnership Authority	4,840	0.00327%	4,015	0.00316%	0	0	321	0	4,336	0.00327%
55966	Blue Ridge Regional Jail Authority	94,449	0.06386%	80,439	0.06324%	0	0	6,416	0	86,855	0.06386%
55967	Massanutten Regional Library	5,399	0.00365%	4,314	0.00339%	0	0	344	0	4,658	0.00365%
55968	Albemarle-Charlottesville Regional Jail	50,683	0.03427%	41,285	0.03246%	0	0	3,293	0	44,578	0.03427%
55969	Culpeper Soil & Water Conservation District	3,994	0.00270%	3,591	0.00282%	0	0	286	0	3,877	0.00270%
55970	New River Valley Regional Jail	53,426	0.03612%	45,565	0.03582%	0	0	3,634	0	49,199	0.03612%
55971	Sussex Service Authority	6,354	0.00429%	5,369	0.00422%	0	0	428	0	5,797	0.00429%
55974	Peaks of Otter Soil & Water Conservation District	314	0.00021%	282	0.00022%	0	0	22	0	304	0.00021%
55975	New River Soil & Water Conservation District	888	0.00060%	804	0.00063%	0	0	64	0	868	0.00060%
55977	Southside Regional Jail	12,999	0.00879%	12,758	0.01003%	0	0	1,018	0	13,776	0.00879%
55978	Evergreen Soil & Water Conservation District	692	0.00047%	689	0.00054%	0	0	55	0	744	0.00047%
55979	Roanoke Higher Education Authority	7,727	0.00523%	6,710	0.00527%	0	0	535	0	7,245	0.00523%
55981	John Marshall Soil & Water Conservation District	2,111	0.00143%	1,802	0.00142%	0	0	144	0	1,946	0.00143%
55982	Daniel Boone Soil & Water Conservation District	1,067	0.00072%	925	0.00073%	0	0	74	0	999	0.00072%
55983	Southside Community Services Board	49,780	0.03366%	42,959	0.03377%	0	0	3,426	0	46,385	0.03366%
55984	Northern Shenandoah Valley Regional Commission	4,938	0.00334%	4,017	0.00316%	0	0	321	0	4,338	0.00334%
55985	Tazewell Soil & Water Conservation District	967	0.00065%	672	0.00053%	0	0	54	0	726	0.00065%
55988	Henricopolis Soil & Water Conservation District	980	0.00066%	933	0.00073%	0	0	74	0	1,007	0.00066%
55989	Piedmont Regional Juvenile Detention Center	3,788	0.00256%	3,181	0.00250%	0	0	254	0	3,435	0.00256%
55990	Roanoke River Service Authority	2,650	0.00179%	2,387	0.00188%	0	0	191	0	2,578	0.00179%
55991	Lee County Public Service Authority	5,145	0.00348%	4,474	0.00352%	0	0	357	0	4,831	0.00348%
55992	Blue Ridge Juvenile Detention Center	12,271	0.00830%	11,089	0.00872%	0	0	885	0	11,974	0.00830%
55994	Wise County Public Service Authority	9,860	0.00667%	9,511	0.00748%	0	0	759	0	10,270	0.00667%
55995	Holston River Soil and Water Conservation District	1,227	0.00083%	1,071	0.00084%	0	0	85	0	1,156	0.00083%
55998	Southwest Virginia Regional Jail Authority	111,444	0.07535%	104,920	0.08248%	0	0	8,369	0	113,289	0.07535%
55999	Clinch Valley Soil & Water Conservation District	1,055	0.00071%	898	0.00071%	0	0	72	0	970	0.00071%
59212	City of Norfolk - Insurance Only Employees	1,293,395	0.87449%	828,506	0.65135%	0	0	66,087	0	894,593	0.87449%
59214	City of Portsmouth - Insurance Only Employees	7,471	0.00505%	4,124	0.00324%	0	0	329	0	4,453	0.00505%
59216	City of Richmond - Insurance Only Employees	1,314,630	0.88885%	1,203,122	0.94586%	0	0	95,968	0	1,299,090	0.88885%
59217	City of Roanoke - Insurance Only Employees	508,748	0.34398%	434,820	0.34184%	0	0	34,684	0	469,504	0.34398%
59617	Roanoke City Schools - Insurance Only Employees	9,130	0.00617%	8,532	0.00671%	0	0	681	0	9,213	0.00617%
70156	Department of State Police	3,042	0.00206%	1,901	0.00150%	152	0	0	0	2,053	0.00206%
70203	Woodrow Wilson Rehabilitation Center	1,802	0.00122%	1,371	0.00108%	110	0	0	0	1,481	0.00122%
70204	The College of William and Mary	8,398	0.00568%	8,364	0.00658%	668	0	0	0	9,032	0.00568%
70207	University of Virginia - Academic Division	25,729	0.01740%	23,846	0.01875%	1,902	0	0	0	25,748	0.01740%
70208	Virginia Polytechnic Institute and State University	17,358	0.01174%	16,239	0.01277%	1,296	0	0	0	17,535	0.01174%
70211	Virginia Military Institute	3,847	0.00260%	3,054	0.00240%	244	0	0	0	3,298	0.00260%
70212	Virginia State University	7,480	0.00506%	7,244	0.00569%	577	0	0	0	7,821	0.00506%
70213	Norfolk State University	6,599	0.00446%	7,670	0.00603%	612	0	0	0	8,282	0.00446%
70214	Longwood University	4,899	0.00331%	3,556	0.00280%	284	0	0	0	3,840	0.00331%
70215	University of Mary Washington	6,472	0.00437%	5,089	0.00400%	406	0	0	0	5,495	0.00437%
70216	James Madison University	10,976	0.00742%	9,040	0.00711%	721	0	0	0	9,761	0.00742%
70217	Radford University	6,674	0.00451%	5,435	0.00427%	433	0	0	0	5,868	0.00451%
70221	Old Dominion University	16,176	0.01094%	14,139	0.01112%	1,128	0	0	0	15,267	0.01094%
70236	Virginia Commonwealth University	39,179	0.02649%	34,053	0.02677%	2,716	0	0	0	36,769	0.02649%
70241	Richard Bland College	1,800	0.00122%	1,332	0.00105%	107	0	0	0	1,439	0.00122%
70242	Christopher Newport University	8,069	0.00545%	7,209	0.00567%	575	0	0	0	7,784	0.00545%
70246	University of Virginia's College at Wise	2,480	0.00168%	2,257	0.00178%	181	0	0	0	2,438	0.00168%
70247	George Mason University	18,918	0.01279%	18,545	0.01458%	1,479	0	0	0	20,024	0.01279%
70280	Northern Virginia Community College	21,709	0.01468%	17,453	0.01372%	1,392	0	0	0	18,845	0.01468%
70282	Piedmont Virginia Community College	1,121	0.00076%	933	0.00073%	74	0	0	0	1,007	0.00076%
70283	J Sargeant Reynolds Community College	3,385	0.00229%	2,520	0.00198%	201	0	0	0	2,721	0.00229%
70286	Virginia Western Community College	2,794	0.00189%	2,239	0.00176%	179	0	0	0	2,418	0.00189%



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2022	Total	2023	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
70288	Wytheville Community College	0	0.00000%	0	0.00011%	146	0	146
70291	Blue Ridge Community College	168	0.00011%	282	0.00022%	22	0	304
70292	Central Virginia Community College	1,802	0.00122%	1,557	0.00122%	124	0	1,681
70293	Virginia Peninsula Community College	2,358	0.00160%	1,250	0.00098%	99	0	1,349
70294	Southwest Virginia Community College	1,320	0.00089%	629	0.00049%	50	0	679
70296	Virginia Highlands Community College	618	0.00042%	616	0.00048%	49	0	665
70297	Germanna Community College	1,053	0.00071%	921	0.00073%	74	0	995
70298	Lord Fairfax Community College	1,195	0.00081%	1,177	0.00092%	93	0	1,270
70299	Mountain Empire Community College	736	0.00050%	636	0.00050%	51	0	687
70402	Marine Resources Commission	25,677	0.01736%	20,883	0.01642%	1,666	0	22,549
70403	Department of Wildlife Resources	63,263	0.04277%	55,834	0.04389%	4,453	0	60,287
70701	Department Of Corrections	0	0.00000%	0	0.00000%	0	0	0
70716	Virginia Correctional Center for Women	51,148	0.03458%	43,435	0.03415%	3,465	0	46,900
70718	Bland Correctional Center	51,337	0.03471%	47,529	0.03737%	3,792	0	51,321
70733	Sussex I Correctional Center	0	0.00000%	0	0.00000%	0	0	0
70734	Sussex II Correctional Center	0	0.00000%	0	0.00000%	0	0	0
70735	Wallen Ridge Correctional Center	96,343	0.06514%	85,527	0.06724%	6,822	0	92,349
70737	St Brides Correctional Center	43,168	0.02919%	36,586	0.02876%	2,918	0	39,504
70741	Red Onion Correctional Center	91,684	0.06199%	85,155	0.06695%	6,793	0	91,948
70743	Fluvanna Women's Correctional Center	47,287	0.03197%	36,688	0.02884%	2,926	0	39,614
70745	Nottoway Correctional Center	64,321	0.04349%	56,799	0.04465%	4,530	0	61,329
70747	Marion Correctional Treatment Center	44,252	0.02992%	40,203	0.03161%	3,207	0	43,410
70749	Buckingham Correctional Center	59,690	0.04036%	49,874	0.03921%	3,978	0	53,852
70752	State Farm Correctional Complex	101,453	0.06860%	87,089	0.06847%	6,947	0	94,036
70753	Deerfield Correctional Center	64,616	0.04369%	66,787	0.05251%	5,328	0	72,115
70754	Augusta Correctional Center	43,781	0.02960%	28,562	0.02246%	2,279	0	30,841
70756	Department of Corrections - Division of Institutions	16,033	0.01084%	14,890	0.01171%	1,188	0	16,078
70757	Western Region Correctional Field Units	30,909	0.02090%	27,791	0.02185%	2,217	0	30,008
70761	Eastern Reg Corr Field Unit	24,688	0.01669%	24,582	0.01933%	1,961	0	26,543
70767	Adult Community Service	350,279	0.23683%	305,350	0.24006%	24,357	0	329,707
70768	Keen Mountain Correctional Center	57,864	0.03912%	51,292	0.04033%	4,092	0	55,384
70769	Greensville Correctional Center	120,529	0.08149%	90,413	0.07108%	7,212	0	97,625
70770	Dillwyn Correctional Center	53,804	0.03638%	49,378	0.03882%	3,939	0	53,317
70771	Indian Creek Correctional Center	42,610	0.02881%	38,144	0.02999%	3,043	0	41,187
70772	Haynesville Correctional Center	56,105	0.03794%	49,196	0.03868%	3,925	0	53,121
70773	Coffeewood Correctional Center	43,319	0.02929%	33,339	0.02621%	2,659	0	35,998
70774	Lunenburg Correctional Center	45,910	0.03104%	40,268	0.03166%	3,212	0	43,480
70775	Pocahontas State Correctional Center	54,058	0.03655%	48,477	0.03811%	3,867	0	52,344
70776	Green Rock Correctional Center	45,267	0.03061%	45,202	0.03554%	3,606	0	48,808
70777	Department of Juvenile Justice	62,469	0.04224%	42,136	0.03313%	3,361	0	45,497
70779	Sussex State Prison Complex	104,890	0.07092%	82,192	0.06462%	6,556	0	88,748
70785	River North Correctional Center	59,020	0.03991%	53,758	0.04226%	4,288	0	58,046
70786	Culpeper Correctional Facility For Women	0	0.00000%	0	0.00000%	0	0	0
70961	Division of Capitol Police	28,282	0.01912%	21,639	0.01701%	1,726	0	23,365
70999	Department of Alcoholic Beverage Control	44,339	0.02998%	42,750	0.03361%	3,410	0	46,160
Total for VRS Group Life Insurance Program ⁽¹⁾		\$ 147,902,092	100.00015%	\$ 127,197,559	100.00000%	\$ 3,054,723	\$ 7,092,802	\$ 137,345,084

⁽¹⁾ Employer-level results may not add to Group Life Insurance Program systemwide results due to rounding.

⁽²⁾ Special Employer Contributions and Contributions from Non-Employer Contributing Entities were allocated to employers based on the Employer Allocation Percentage.



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Group Life Insurance Program Total⁽¹⁾		119,782,100	0	25,635,847	76,775,700	222,193,647	36,405,286	48,195,237	83,093,145	77,098,689	244,792,357	54,498,281	(71,841)	54,426,440
Employer Allocation														
11111	Supreme Court - Judges	7,870	0	1,684	3,582	13,136	2,392	3,166	5,459	8,348	19,365	3,581	(1,900)	1,681
11113	Circuit Courts - Judges	166,749	0	35,688	21,109	223,546	50,680	67,093	115,674	51,347	284,794	75,867	(12,015)	63,852
11114	General District Courts - Judges	112,439	0	24,064	20,734	157,237	34,174	45,241	78,000	45,816	203,231	51,158	(9,811)	41,347
11115	Juvenile and Domestic Relations District Courts - Judges	118,177	0	25,292	51,198	194,667	35,917	47,549	81,980	54,759	220,205	53,768	(6,756)	47,012
11125	Virginia Court of Appeals - Judges	17,656	0	3,779	54,248	75,683	5,366	7,104	12,248	7,364	32,082	8,033	9,796	17,829
11171	State Corporation Commission - Commissioners	1,521	0	326	3,426	5,273	462	612	1,055	15,287	17,416	692	(3,588)	(2,896)
11191	VA Worker's Compensation Comm. - Commissioners	3,054	0	654	654	4,362	928	1,229	2,119	1,533	5,809	1,390	(220)	1,170
21156	Department of State Police - Troopers	801,414	0	171,519	514,208	1,487,141	243,573	322,455	555,943	183,214	1,305,185	364,626	113,717	478,343
30100	Senate	36,605	0	7,834	11,047	55,486	11,125	14,728	25,393	37,675	88,921	16,655	(6,081)	10,574
30101	House of Delegates	62,778	0	13,436	13,133	89,347	19,080	25,259	43,549	61,599	149,487	28,563	(8,420)	20,143
30103	Magistrate System	116,105	0	24,849	90,129	231,083	35,288	46,716	80,542	73,272	235,818	52,825	(12,059)	40,766
30107	Division of Legislative Services	33,599	0	7,191	7,713	48,503	10,212	13,519	23,308	16,098	63,137	15,287	(7,758)	7,529
30109	Division of Legislative Automated Systems	11,104	0	2,376	12,604	26,084	3,375	4,468	7,703	2,357	17,903	5,052	2,254	7,306
30110	Joint Legislative Audit and Review Commission	16,135	0	3,453	8,710	28,298	4,904	6,492	11,193	8,604	31,193	7,341	1,800	9,141
30111	Supreme Court	113,230	0	24,234	21,315	158,779	34,414	45,559	78,548	37,987	196,508	51,517	(7,229)	44,288
30112	Judicial Inquiry and Review Commission	2,216	0	474	1,623	4,313	673	892	1,537	2,500	5,602	1,008	(196)	812
30114	General District Courts	197,377	0	42,243	59,471	299,091	59,989	79,416	136,921	45,040	321,366	89,802	(2,485)	87,317
30115	Juvenile and Domestic Relations District Courts	119,423	0	25,559	44,758	189,740	36,296	48,051	82,844	33,558	200,749	54,335	3,493	57,828
30116	Combined District Courts	36,510	0	7,814	21,976	66,300	11,096	14,690	25,327	31,241	82,354	16,611	(10,535)	6,076
30117	Virginia State Bar	34,629	0	7,411	1,796	43,836	10,525	13,933	24,022	41,781	90,261	15,755	(16,181)	(426)
30119	Office of the Lieutenant Governor	1,210	0	259	1,663	3,132	368	487	839	1,717	3,411	550	(177)	373
30121	Office of the Governor	30,928	0	6,619	76,716	114,263	9,400	12,444	21,455	7,634	50,933	14,071	24,611	38,682
30122	Department of Planning and Budget	23,142	0	4,953	6,152	34,247	7,034	9,311	16,054	11,199	43,598	10,529	(3,710)	6,819
30123	Department of Military Affairs	89,501	0	19,155	42,116	150,772	27,202	36,011	62,087	2,224	127,524	40,721	8,471	49,192
30125	Virginia Court of Appeals	36,090	0	7,724	110,341	154,155	10,969	14,521	25,036	8,096	58,622	16,420	23,253	39,673
30127	Department of Emergency Management	65,976	0	14,120	118,172	198,268	20,052	26,546	45,768	22,352	114,718	30,018	44,706	74,724
30128	Virginia Veterans Care Center	54,944	0	11,759	38,290	104,993	16,699	22,107	38,115	18,528	95,449	24,998	6,856	31,854
30129	Department of Human Resource Management	46,811	0	10,018	8,020	64,849	14,227	18,835	32,473	29,533	95,068	21,298	1,207	22,505
30132	Virginia Department of Elections	27,562	0	5,899	63,053	96,514	8,377	11,090	19,120	74	38,661	12,540	29,579	42,119
30133	Auditor of Public Accounts	49,326	0	10,557	21,002	80,885	14,992	19,847	34,218	44,288	113,345	22,442	(7,488)	14,954
30136	Virginia Information Technologies Agency (VITA)	132,263	0	28,307	94,990	255,560	40,199	53,217	91,751	9,242	194,409	60,177	16,548	76,725
30140	Department of Criminal Justice Services	58,765	0	12,577	117,350	188,692	17,860	23,645	40,765	784	83,054	26,737	35,559	62,296
30141	Office of the Attorney General and Department of Law	209,786	0	44,899	291,628	546,313	63,760	84,409	145,529	23,904	317,602	95,448	39,741	135,189
30143	Office of the Attorney General - Division of Debt Collection	6,959	0	1,489	3,364	11,812	2,115	2,800	4,828	14,661	24,404	3,166	(3,612)	(446)
30146	Science Museum of Virginia	20,052	0	4,291	9,986	34,329	6,094	8,068	13,910	17,994	46,066	9,123	(4,274)	4,849
30147	Office of the State Inspector General	17,788	0	3,807	9,728	31,323	5,406	7,157	12,339	14,374	39,276	8,093	1,088	9,181
30148	Virginia Commission for the Arts	2,096	0	449	5,067	7,612	637	843	1,454	3,566	6,500	954	436	1,390
30151	Department of Accounts	63,520	0	13,595	20,803	97,918	19,306	25,558	44,064	69,550	158,478	28,900	(9,951)	18,949
30152	Department of the Treasury	44,212	0	9,462	12,977	66,651	13,437	17,789	30,670	22,377	84,273	20,115	376	20,491
30154	Department of Motor Vehicles	509,649	0	109,075	28,944	647,668	154,897	205,061	353,545	386,339	1,099,842	231,879	(123,306)	108,573
30156	Department of State Police	238,007	0	50,938	220,797	509,742	72,337	95,764	165,106	75,445	408,652	108,288	45,211	153,499
30157	Compensation Board	5,390	0	1,154	3,117	9,661	1,638	2,169	3,739	4,741	12,287	2,452	(1,519)	933
30160	Virginia Criminal Sentencing Commission	3,725	0	797	1,502	6,024	1,132	1,499	2,584	2,150	7,365	1,695	(455)	1,240
30161	Department of Taxation	268,012	0	57,360	27,937	353,309	81,457	107,837	185,921	159,978	535,193	121,940	(52,082)	69,858
30162	Department of Accounts - Transfer Payments (CHRF)	719	0	154	284	1,157	218	289	499	110	1,116	327	49	376
30164	Virginia Management Fellows Administration	3,713	0	795	22,119	26,627	1,129	1,494	2,576	9,999	15,198	1,689	7,608	9,297
30165	Department of Housing and Community Development	56,645	0	12,123	129,351	198,119	17,216	22,792	39,295	902	80,205	25,772	37,217	62,989
30166	Secretary of the Commonwealth	10,038	0	2,148	37,878	50,064	3,051	4,039	6,963	1,163	15,216	4,567	8,572	13,139



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30171	State Corporation Commission	285,836	0	61,175	42,263	389,274	86,874	115,008	198,285	80,830	480,997	130,049	(13,369)	116,680
30172	Virginia State Lottery	149,596	0	32,017	200,022	381,635	45,467	60,191	103,775	3,017	212,450	68,063	53,574	121,637
30174	Virginia College Savings Plan	63,137	0	13,513	84,027	160,677	19,189	25,404	43,798	161	88,552	28,726	32,846	61,572
30180	Secretary of Administration	10,625	0	2,274	39,370	52,269	3,229	4,275	7,370	1,351	16,225	4,834	10,904	15,738
30181	Department of Labor and Industry	52,297	0	11,193	42,394	105,884	15,895	21,042	36,278	21,925	95,140	23,794	2,903	26,697
30182	Virginia Employment Commission	281,871	0	60,326	774,810	1,117,007	85,669	113,413	195,535	280,893	675,510	128,245	139,143	267,388
30183	Secretary of Natural and Historic Resources	2,755	0	590	990	4,335	837	1,108	1,911	1,413	5,269	1,253	(515)	738
30184	Secretary Of Technology	0	0	0	0	0	0	0	0	6,788	6,788	0	(3,701)	(3,701)
30185	Secretary of Education	2,923	0	626	6,249	9,798	888	1,176	2,027	5,827	9,918	1,330	67	1,397
30186	Secretary of Transportation	4,312	0	923	15,737	20,972	1,311	1,735	2,991	4,170	10,207	1,962	(93)	1,869
30187	Secretary of Public Safety	3,605	0	772	3,874	8,251	1,096	1,451	2,501	5,277	10,325	1,640	(1,921)	(281)
30188	Secretary of Health and Human Resources	2,983	0	638	8,409	12,030	906	1,200	2,069	4,580	8,755	1,357	(343)	1,014
30190	Secretary of Finance	3,534	0	756	5,946	10,236	1,074	1,422	2,451	10	4,957	1,608	2,507	4,115
30191	Virginia Workers' Compensation Commission	104,917	0	22,454	10,973	138,344	31,887	42,214	72,781	50,933	197,815	47,735	(13,947)	33,788
30192	Secretary of Commerce and Trade	5,294	0	1,133	27,269	33,696	608	2,130	3,673	11,138	18,550	2,409	5,327	7,736
30193	Secretary of Agriculture and Forestry	2,000	0	428	4,775	7,203	608	805	1,388	5,125	7,926	910	399	1,309
30194	Department of General Services	205,570	0	43,996	29,704	279,270	62,479	82,713	142,604	108,940	396,736	93,530	(24,217)	69,313
30195	Secretary of Labor	2,947	0	631	23,237	26,815	896	1,186	2,044	118	4,244	1,341	5,815	7,156
30199	Department of Conservation and Recreation	153,980	0	32,955	96,103	283,038	46,799	61,955	106,816	20,518	236,088	70,058	23,180	93,238
30200	Office of Children's Services	6,372	0	1,364	4,658	12,394	1,937	2,564	4,421	2,142	11,064	2,899	1,922	4,821
30201	Department of Education - Central Office Operations	207,343	0	44,376	558,577	810,296	63,018	83,426	143,834	7,472	297,750	94,337	154,561	248,898
30202	The Library of Virginia	44,188	0	9,457	27,590	81,235	13,430	17,779	30,653	978	62,840	20,104	5,369	25,473
30203	Woodrow Wilson Rehabilitation Center	49,159	0	10,521	425	60,105	14,941	19,779	34,101	165,653	234,474	22,366	(62,639)	(40,273)
30204	The College of William and Mary	912,392	0	195,271	17,660	1,125,323	277,303	367,108	632,929	438,055	1,715,395	415,119	(99,941)	315,178
30207	University of Virginia - Academic Division	1,892,509	0	405,036	311,384	2,608,929	575,189	761,465	1,312,838	839,657	3,489,149	861,051	56,662	917,713
30208	Virginia Polytechnic Institute and State University	3,656,600	0	782,588	782,126	5,221,314	1,111,348	1,471,260	2,536,593	9,737	5,128,938	1,663,674	496,680	2,160,354
30209	University of Virginia Medical Center	159,119	0	34,055	0	193,174	48,361	64,023	110,381	341,394	564,159	72,396	(128,074)	(55,678)
30211	Virginia Military Institute	197,832	0	42,340	48,415	288,587	60,127	79,599	137,237	24,283	301,246	90,009	14,457	104,466
30212	Virginia State University	254,597	0	54,489	183,596	492,682	77,379	102,439	176,614	138,808	495,240	115,836	(19,287)	96,549
30213	Norfolk State University	303,192	0	64,889	25,761	393,842	92,149	121,992	210,325	100,303	524,769	137,946	(22,937)	115,009
30214	Longwood University	240,379	0	51,446	34,764	326,589	73,058	96,718	166,751	340,188	676,715	109,367	(84,262)	25,105
30215	University of Mary Washington	226,244	0	48,421	2,755	277,420	68,762	91,031	156,946	285,353	602,092	102,936	(96,079)	6,857
30216	James Madison University	1,106,619	0	236,839	89,094	1,432,552	336,334	445,256	767,664	508,613	2,057,867	503,488	(34,615)	468,873
30217	Radford University	430,832	0	92,207	185,844	708,883	130,943	173,349	298,869	593,667	1,196,828	196,019	(88,631)	107,388
30218	Virginia School for Deaf and Blind	33,707	0	7,214	1,599	42,520	10,244	13,562	23,382	19,902	67,090	15,336	(7,387)	7,949
30221	Old Dominion University	974,547	0	208,573	21,715	1,204,835	296,193	392,116	676,046	400,780	1,765,135	443,398	(116,665)	326,733
30222	Department of Professional and Occupational Regulation	58,729	0	12,569	4,589	75,887	17,850	23,630	40,741	36,997	119,218	26,721	(12,941)	13,780
30223	Department of Health Professions	103,731	0	22,201	89,516	215,448	31,527	41,737	71,959	280	145,503	47,196	34,195	81,391
30226	Board of Accountancy	4,947	0	1,059	10,463	4,947	1,504	1,990	3,432	3,753	10,679	2,251	105	2,356
30233	Board of Bar Examiners	3,150	0	674	977	4,801	957	1,268	2,185	3,413	7,823	1,433	(1,224)	209
30234	Cooperative Extension and Agricultural Research Service	24,591	0	5,263	12,594	42,448	7,474	9,894	17,059	43,131	77,558	11,188	(4,410)	6,778
30236	Virginia Commonwealth University	2,842,573	0	608,369	710,162	4,161,104	863,941	1,143,730	1,971,900	381,174	4,360,745	1,293,309	238,608	1,531,917
30238	Virginia Museum of Fine Arts	79,188	0	16,948	49,667	145,803	24,068	31,862	54,933	4,876	115,739	36,029	26,444	62,473
30239	Frontier Culture Museum of Virginia	7,894	0	1,689	5,232	14,815	2,399	3,176	5,476	4,728	15,779	3,591	(1,097)	2,494
30241	Richard Bland College	38,378	0	8,214	23,008	69,600	11,664	15,442	26,623	39,077	92,806	17,461	(6,189)	11,272
30242	Christopher Newport University	336,073	0	71,926	31,139	439,138	102,142	135,221	233,134	66,915	537,412	152,906	14,261	167,167
30245	State Council of Higher Education for Virginia	24,567	0	5,258	21,652	51,477	7,467	9,885	17,042	8,819	43,213	11,178	6,267	17,445
30246	University of Virginia's College at Wise	48,488	0	10,377	28,772	87,637	14,737	19,509	33,636	68,138	136,020	22,061	(18,651)	3,410
30247	George Mason University	2,307,865	0	493,931	1,925,203	4,726,999	701,428	928,587	1,600,972	6,164	3,237,151	1,050,029	654,575	1,704,604
30261	Virginia Community College System - Central Office Operations	105,133	0	22,501	50,636	178,270	31,953	42,301	72,931	115,424	262,609	47,833	(21,619)	26,214



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30262	Department of Rehabilitative Services	291,118	0	62,305	149,880	503,303	88,479	117,134	201,950	178,550	586,113	132,453	(62,418)	70,035
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	5,893	0	1,261	2,376	9,530	1,791	2,371	4,088	12,247	20,497	2,681	(1,865)	816
30268	Virginia Institute of Marine Science	120,357	0	25,759	1,360	147,476	36,580	48,427	83,492	71,876	240,375	54,760	(32,850)	21,910
30270	Virginia Community College System - Shared Services	29,335	0	6,278	61,898	97,511	8,916	11,803	20,350	7,672	48,741	13,347	62,662	76,009
30275	New River Community College	43,673	0	9,347	7,807	60,827	13,273	17,572	30,296	33,876	95,017	19,870	(16,039)	3,831
30276	Southside Virginia Community College	45,577	0	9,754	1,223	56,554	13,852	18,338	31,617	56,067	119,874	20,737	(39,563)	(18,826)
30277	Paul D Camp Community College	19,417	0	4,156	1,035	24,608	5,901	7,812	13,469	15,799	42,981	8,834	(5,786)	3,048
30278	Rappahannock Community College	39,073	0	8,362	31,664	79,099	11,875	15,721	27,105	24,527	79,228	17,777	976	18,753
30279	Danville Community College	39,696	0	8,496	29,067	77,259	12,065	15,972	27,537	49,393	104,967	18,061	(25,907)	(7,846)
30280	Northern Virginia Community College	608,565	0	130,245	23,120	761,930	184,961	244,861	422,163	696,794	1,548,779	276,884	(312,383)	(35,499)
30282	Piedmont Virginia Community College	63,604	0	13,613	16,700	93,917	19,331	25,592	44,122	66,399	155,444	28,939	(11,796)	17,143
30283	J Sargeant Reynolds Community College	108,966	0	23,321	0	132,287	33,118	43,843	75,590	202,640	355,191	49,577	(115,011)	(65,434)
30284	Eastern Shore Community College	14,745	0	3,156	10,442	28,343	4,481	5,933	10,229	21,830	42,473	6,709	(7,186)	(477)
30285	Patrick Henry Community College	59,460	0	12,726	17,794	89,980	18,072	23,924	41,247	23,927	107,170	27,053	418	27,471
30286	Virginia Western Community College	77,786	0	16,648	11,570	106,004	23,642	31,298	53,961	53,716	162,617	35,391	(26,717)	8,674
30287	Dabney S. Lancaster Community College	19,968	0	4,273	10,868	35,109	6,069	8,034	13,852	13,675	41,630	9,085	(8,272)	813
30288	Wytheville Community College	30,425	0	6,512	20,694	57,631	9,247	12,242	21,106	51,040	93,635	13,843	(16,859)	(3,016)
30290	John Tyler Community College	94,017	0	20,122	12,706	126,845	28,575	37,828	65,220	30,176	161,799	42,776	(25,386)	17,390
30291	Blue Ridge Community College	61,544	0	13,172	23,166	97,882	18,705	24,763	42,693	11,641	97,802	28,001	(8,793)	19,208
30292	Central Virginia Community College	51,614	0	11,046	35,238	97,898	15,687	20,767	35,805	12,713	84,972	23,483	3,059	26,542
30293	Virginia Peninsula Community College	75,223	0	16,099	0	91,322	22,863	30,267	52,182	329,083	434,395	34,225	(140,291)	(106,066)
30294	Southwest Virginia Community College	46,835	0	10,024	72,186	129,045	14,234	18,844	32,489	9,074	74,641	21,309	8,502	29,811
30295	Tidewater Community College	238,989	0	51,149	0	290,138	72,636	96,159	165,787	485,246	819,828	108,735	(274,194)	(165,459)
30296	Virginia Highlands Community College	31,730	0	6,791	9,124	47,645	9,644	12,767	22,011	34,860	79,282	14,437	(15,578)	(1,141)
30297	Germanna Community College	99,886	0	21,378	163,083	284,347	30,358	40,190	69,291	7,392	147,231	45,446	29,462	74,908
30298	Lord Fairfax Community College	71,833	0	15,374	10,404	97,611	21,832	28,903	49,831	129,689	32,683	(20,163)	12,520	22,520
30299	Mountain Empire Community College	39,672	0	8,491	11,747	59,910	12,057	15,962	27,520	3,939	59,478	18,050	(975)	17,075
30301	Department of Agriculture and Consumer Services	147,512	0	31,571	30,282	209,365	44,833	59,352	102,329	37,763	244,277	67,115	(14,071)	53,044
30310	Virginia Economic Development Partnership	86,207	0	18,450	198,646	303,303	26,201	34,686	59,802	2,390	123,079	39,222	69,889	109,111
30320	Virginia Tourism Authority	31,431	0	6,727	7,094	45,252	9,553	12,646	21,804	9,756	53,759	14,300	4,643	18,943
30330	Virginia - Israel Advisory Board	611	0	131	1,436	2,178	186	246	424	484	1,340	278	(168)	110
30350	Department of Small Business and Supplier Diversity	19,381	0	4,148	32,857	56,386	5,890	7,798	13,444	4,839	31,971	8,818	9,954	18,772
30400	Jamestown-Yorktown Commemoration	2,420	0	518	23,787	26,725	735	974	1,678	26,662	30,049	1,101	1,622	2,723
30402	Marine Resources Commission	23,932	0	5,122	764	29,818	7,274	9,629	16,602	9,137	42,642	10,889	(1,150)	9,739
30403	Department of Wildlife Resources	91,993	0	19,688	4,845	116,526	27,959	37,014	63,816	52,355	181,144	41,855	(13,799)	28,056
30405	Virginia Racing Commission	2,324	0	497	5,516	8,337	706	935	1,612	79	3,332	1,057	1,195	2,252
30407	Virginia Port Authority	886	0	190	1,041	2,117	269	357	615	8,048	9,289	403	(3,120)	(2,717)
30409	Department of Energy	67,042	0	14,348	6,295	87,685	20,376	26,975	46,507	59,950	153,808	30,503	(32,639)	(2,136)
30411	Department of Forestry	64,946	0	13,900	5,644	84,490	19,739	26,131	45,053	46,052	136,975	29,549	(18,980)	10,569
30413	Commission on Virginia Alcohol Safety Action Program	2,971	0	636	1	3,608	903	1,195	2,061	5,453	9,612	1,352	(1,709)	(357)
30417	Gunston Hall	1,545	0	331	2,828	4,704	470	622	1,072	2,071	4,235	703	(514)	189
30423	Department of Historic Resources	16,746	0	3,584	16,856	37,186	5,089	6,738	11,616	10,045	33,488	7,619	1,619	9,238
30425	Jamestown - Yorktown Foundation	42,091	0	9,008	11,122	62,221	12,793	16,936	29,199	11,278	70,206	19,151	2,000	21,151
30440	Department of Environmental Quality	306,642	0	65,628	8,486	380,756	93,198	123,380	212,718	50,720	480,016	139,516	(34,543)	104,973
30454	Office of Commonwealth Preparedness	4,767	0	1,020	6,926	12,713	1,449	1,918	3,307	1,169	7,843	2,169	1,396	3,565
30501	Va Dept Of Transportation	2,650,466	0	567,254	20,892,492	24,110,212	805,555	1,066,435	1,838,635	97,343	3,807,968	1,205,905	5,229,559	6,435,464
30505	Department of Rail and Public Transportation	31,431	0	6,727	36,800	74,958	9,553	12,646	21,804	26,260	73,260	14,300	7,786	22,086
30506	Motor Vehicle Dealer Board	7,259	0	1,554	108	8,921	2,206	2,921	5,035	5,064	15,226	3,303	(2,046)	1,257
30510	Va Dept Of Transportation Central Office	0	0	0	75,056	75,056	0	0	0	5,356,906	5,356,906	0	(1,321,691)	(1,321,691)
30511	Va Dept Of Transportation Bristol	0	0	0	6,780	6,780	0	0	0	1,549,224	1,549,224	0	(374,971)	(374,971)



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30512	Va Dept Of Transportation Salem	0	0	0	6,963	6,963	0	0	0	1,902,037	1,902,037	0	(505,068)	(505,068)
30513	Va Dept Of Transportation Lynchburg	0	0	0	15,454	15,454	0	0	0	1,404,518	1,404,518	0	(337,250)	(337,250)
30514	Va Dept Of Transportation Richmond	0	0	0	886	886	0	0	0	2,133,132	2,133,132	0	(555,450)	(555,450)
30515	Va Dept Of Transportation Hampton Roads	0	0	0	1,765	1,765	0	0	0	2,189,100	2,189,100	0	(549,331)	(549,331)
30516	Va Dept Of Transportation Fredericksburg	0	0	0	11,160	11,160	0	0	0	1,352,801	1,352,801	0	(312,784)	(312,784)
30517	Va Dept Of Transportation Culpeper	0	0	0	10,198	10,198	0	0	0	1,271,419	1,271,419	0	(298,829)	(298,829)
30518	Va Dept Of Transportation Staunton	0	0	0	0	0	0	0	0	1,575,833	1,575,833	0	(410,332)	(410,332)
30519	Va Dept Of Transportation Nova	0	0	0	4,029	4,029	0	0	0	2,693,332	2,693,332	0	(688,298)	(688,298)
30601	Department of Health	998,935	0	213,793	16,833	1,229,561	303,606	401,929	692,964	539,030	1,937,529	454,494	(177,662)	276,832
30602	Department of Medical Assistance Services	233,875	0	50,054	345,145	629,074	71,081	94,101	162,239	133,503	460,924	106,408	100,390	206,798
30606	Virginia Board for People With Disabilities	3,438	0	736	1,352	5,526	1,045	1,383	2,385	3,069	7,882	1,564	(4)	1,560
30701	Department of Corrections - Central Administration	153,105	0	32,768	141,488	327,361	46,533	61,603	106,210	413	214,759	69,660	51,354	121,014
30702	Department for the Blind and Vision Impaired	43,337	0	9,275	54,964	13,171	17,437	30,063	24,870	85,541	19,717	8,709	(8,709)	11,008
30703	Central State Hospital	210,337	0	45,017	113,792	369,146	63,928	84,631	145,912	138,429	432,900	95,699	(9,795)	85,904
30704	Eastern State Hospital	175,768	0	37,618	88,024	301,410	53,421	70,722	121,931	151,090	397,164	79,971	(65,995)	13,976
30705	Southwestern Virginia Mental Health Institute	159,741	0	34,188	250,777	444,706	48,550	64,273	110,813	25,182	248,818	72,679	52,620	125,299
30706	Western State Hospital	192,023	0	41,097	57,474	290,594	58,361	77,262	133,207	64,374	333,204	87,366	8,583	95,949
30707	Central Virginia Training Center	228	0	49	3	280	69	92	158	589,131	589,450	104	(387,027)	(386,923)
30708	Commonwealth Center for Children and Adolescents	32,509	0	6,958	27,050	66,517	9,880	13,080	22,551	91,593	137,104	14,791	(4,411)	10,380
30711	Virginia Correctional Enterprises	43,253	0	9,257	3,110	55,620	13,146	17,403	30,005	106,380	166,934	19,679	(25,473)	(5,794)
30716	Virginia Correctional Center for Women	28,652	0	6,132	26,579	61,363	8,708	11,528	19,876	54,036	94,148	13,036	(11,045)	1,991
30718	Bland Correctional Center	21,453	0	4,591	3,369	29,413	6,520	8,632	14,882	1,176	31,210	9,761	(1,345)	8,416
30720	Department of Behavioral Health & Developmental Services	230,808	0	49,398	228,484	508,690	70,149	92,867	160,112	620	323,748	105,013	132,126	237,139
30723	Southeastern Virginia Training Center	72,253	0	15,464	91,393	179,110	21,960	29,071	50,122	27,388	128,541	32,873	3,941	36,814
30724	Catawba Hospital	85,932	0	18,391	90,892	195,215	26,117	34,575	59,611	2,964	123,267	39,097	23,907	63,004
30725	Northern Va Training Center	0	0	0	0	0	0	0	0	14,875	14,875	0	(93,852)	(93,852)
30728	Northern Virginia Mental Health Institute	130,826	0	27,999	155,237	314,062	39,762	52,639	90,754	34,432	217,587	59,523	56,575	116,098
30729	Piedmont Geriatric Hospital	84,530	0	18,091	82,310	184,931	25,691	34,011	58,639	82,084	200,425	38,459	(10,342)	28,117
30733	Sussex I Correctional Center	0	0	0	5,604	5,604	0	0	0	141,137	141,137	0	(37,797)	(37,797)
30734	Sussex II Correctional Center	0	0	0	5,820	5,820	0	0	0	127,210	127,210	0	(38,576)	(38,576)
30735	Wallen Ridge Correctional Center	31,658	0	6,776	29,777	68,211	9,622	12,738	21,962	1,068	45,390	14,404	7,437	21,841
30737	St Brides Correctional Center	23,669	0	5,066	15,007	43,742	7,194	9,523	16,419	17,152	50,288	10,769	(3,703)	7,066
30738	Southwestern Va Training Ctr	0	0	0	0	0	0	0	0	199,927	199,927	0	(144,536)	(144,536)
30739	Southern Virginia Mental Health Institute	46,775	0	10,011	39,105	95,891	14,216	18,820	32,448	77,370	142,854	21,282	(6,745)	14,537
30741	Red Onion Correctional Center	30,508	0	6,529	22,000	59,037	9,272	12,275	21,164	574	43,285	13,881	6,981	20,862
30742	Department of Corrections - Academy For Staff Development	45,565	0	9,752	76,756	132,073	13,849	18,333	31,609	3,322	67,113	20,731	18,779	39,510
30743	Fluvanna Women's Correctional Center	45,589	0	9,757	91,003	146,349	13,856	18,343	31,625	32,467	96,291	20,742	41,169	61,911
30745	Nottoway Correctional Center	30,772	0	6,586	13,107	50,465	9,353	12,381	21,347	53,992	97,073	14,001	(2,849)	11,152
30747	Marion Correctional Treatment Center	26,616	0	5,696	20,476	52,788	8,089	10,709	18,463	1,916	39,177	12,110	9,169	21,279
30748	Hiram W Davis Medical Center	54,585	0	11,682	57,569	123,836	16,590	21,963	37,866	9,541	85,960	24,835	11,128	35,963
30749	Buckingham Correctional Center	24,555	0	5,255	7,609	37,419	7,463	9,880	17,034	14,490	48,867	11,172	(3,019)	8,153
30751	Department for the Deaf and Hard-of-Hearing	3,138	0	672	4,071	7,881	954	1,263	2,177	5,033	9,427	1,428	(990)	438
30752	State Farm Correctional Complex	27,897	0	5,971	14,131	47,999	8,479	11,225	19,352	59,967	99,023	12,693	(23,013)	(10,320)
30753	Deerfield Correctional Center	29,119	0	6,232	497	35,848	8,850	11,716	20,200	35,058	75,824	13,249	(12,935)	314
30754	Augusta Correctional Center	16,398	0	3,510	1,107	21,015	4,984	6,598	11,375	21,630	44,587	7,461	(8,422)	(961)
30756	Department of Corrections - Division of Institutions	176,870	0	37,854	92,391	307,115	53,756	71,165	122,695	5,503	253,119	80,472	32,477	112,949
30757	Western Region Correctional Field Units	7,918	0	1,695	7,346	16,959	2,406	3,186	5,492	373	11,457	3,602	1,104	4,706
30761	Eastern Reg Corr Field Unit	12,637	0	2,705	15,748	31,090	3,841	5,085	8,766	9,609	27,301	5,750	121	5,871
30765	Department of Social Services	518,165	0	110,898	49,671	678,734	157,486	208,488	359,453	643,945	1,369,372	235,754	(193,083)	42,671
30766	Virginia Parole Board	4,121	0	882	13,169	18,172	1,252	1,658	2,858	14,012	19,780	1,875	(2,298)	(423)



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30767	Adult Community Service	69,977	0	14,976	42,882	127,835	21,268	28,156	48,543	17,266	115,233	31,838	12,301	44,139
30768	Keen Mountain Correctional Center	22,411	0	4,796	12,962	40,169	6,811	9,017	15,547	8,327	39,702	10,197	(2,057)	8,140
30769	Greensville Correctional Center	49,075	0	10,503	0	59,578	14,915	19,746	34,043	68,112	136,816	22,328	(26,052)	(3,724)
30770	Dillwyn Correctional Center	27,143	0	5,809	2,279	35,231	8,249	10,921	18,829	9,635	47,634	12,349	(4,147)	8,202
30771	Indian Creek Correctional Center	18,087	0	3,871	6,509	28,467	5,497	7,277	12,547	10,774	36,095	8,229	(3,149)	5,080
30772	Haynesville Correctional Center	30,568	0	6,542	13,850	50,960	9,291	12,299	21,205	19,975	62,770	13,908	(5,329)	8,579
30773	Coffeewood Correctional Center	19,788	0	4,235	5,115	29,138	6,014	7,962	13,727	23,448	51,151	9,003	(8,618)	385
30774	Lunenburg Correctional Center	19,860	0	4,250	4,405	28,515	6,036	7,991	13,777	13,026	40,830	9,036	(3,272)	5,764
30775	Pocahontas State Correctional Center	25,382	0	5,432	31,016	61,830	7,714	10,213	17,607	12,426	47,960	11,548	5,063	16,611
30776	Green Rock Correctional Center	27,262	0	5,835	16,115	49,212	8,286	10,969	18,912	9,632	47,799	12,404	2,282	14,686
30777	Department of Juvenile Justice	376,523	0	80,584	189,817	646,924	114,436	151,497	261,195	229,260	756,388	171,310	(55,570)	115,740
30778	Department of Forensic Science	137,713	0	29,474	22,165	189,352	41,855	55,410	95,532	39,670	232,467	62,657	11,025	73,682
30779	Sussex State Prison Complex	42,894	0	9,180	344,043	396,117	13,037	17,259	29,756	115	60,167	19,516	83,762	103,278
30785	River North Correctional Center	25,154	0	5,384	20,515	51,053	7,645	10,121	17,450	21,489	56,705	11,445	375	11,820
30786	Culpeper Correctional Facility For Women	0	0	0	0	0	0	0	0	0	0	0	(404)	(404)
30794	Virginia Center for Behavioral Rehabilitation	129,820	0	27,784	255,814	413,418	39,456	52,234	90,056	67,811	249,557	59,065	56,742	115,807
30840	Virginia Housing Commission	623	0	133	5,644	6,400	189	251	432	0	872	283	1,140	1,423
30841	Department of Aviation	15,069	0	3,225	1,742	20,036	4,580	6,063	10,453	7,927	29,023	6,856	(1,412)	5,444
30848	Indigent Defense Commission	216,111	0	46,252	189,788	452,151	65,682	86,954	149,917	16,138	318,691	98,326	34,190	132,516
30851	Tobacco Indemnification & Revitalization Commission	4,983	0	1,066	0	6,049	1,514	2,005	3,457	10,969	17,945	2,267	(2,367)	(100)
30852	Virginia Foundation For Healthy Youth	6,600	0	1,413	516	8,529	2,006	2,656	4,578	4,599	13,839	3,003	(1,294)	1,709
30856	Virginia Opioid Abatement Authority	1,186	0	254	10,747	12,187	360	477	823	0	1,660	540	2,171	2,711
30882	Behavioral Health Commission	1,629	0	349	14,429	16,407	495	655	1,130	5	2,285	741	3,021	3,762
30902	Puller Veterans Care Center	1,988	0	426	18,017	20,431	604	800	1,379	5	2,788	905	3,639	4,544
30903	Jones & Cabacoy Veterans Care Center	6,372	0	1,364	57,744	65,480	1,937	2,564	4,421	8	8,930	2,899	11,663	14,562
30912	Department of Veterans Services	80,302	0	17,186	131,698	229,186	24,406	32,310	55,706	3,819	116,241	36,536	66,865	103,401
30913	Veterans Services Foundation	503	0	108	1,784	2,395	153	202	349	1,881	2,585	229	1,264	1,493
30922	Sitter-Barfoot Veterans Care Center	69,318	0	14,835	1,555	85,708	21,068	27,891	48,086	75,393	172,438	31,538	(11,965)	19,573
30937	Southern Virginia Higher Education Center	13,895	0	2,974	18,832	35,701	4,223	5,591	9,639	8,547	28,000	6,322	1,386	7,708
30938	New College Institute	4,444	0	951	9,566	14,961	1,351	1,788	3,083	13,959	20,181	2,022	1,206	3,228
30942	Virginia Museum of Natural History	8,696	0	1,861	5,992	16,549	2,643	3,499	6,033	6,711	18,886	3,957	(4,058)	(101)
30948	Southwest Virginia Higher Education Center	6,480	0	1,387	4,791	12,658	1,970	2,607	4,495	6,618	15,690	2,948	(2,325)	623
30957	Commonwealth's Attorneys' Services Council	2,827	0	605	1,133	4,565	859	1,137	1,961	604	4,561	1,286	276	1,562
30960	Department of Fire Programs	23,980	0	5,132	6,936	36,048	7,288	9,649	16,635	7,758	41,330	10,911	(1,361)	9,550
30961	Division of Capitol Police	4,911	0	1,051	15,237	21,199	1,493	1,976	3,407	1,282	8,158	2,234	3,763	5,997
30977	Virginia Cannabis Control Authority	4,001	0	856	35,632	40,489	1,216	1,610	2,775	4	5,605	1,820	7,396	9,216
30999	Department of Alcoholic Beverage Control	409,283	0	87,595	867,467	1,364,345	124,393	164,678	283,921	1,083	574,075	186,215	258,030	444,245
33010	Virginia Outdoors Foundation	15,560	0	3,330	24,691	43,581	4,729	6,261	10,794	42	21,826	7,079	8,174	15,253
35106	Arlington County Health Department	383	0	82	76	541	116	154	266	203	739	174	(20)	154
35129	Fairfax County Health Department	6,229	0	1,333	0	7,562	1,893	2,506	4,321	76,892	85,612	2,834	(35,480)	(32,646)
35522	Virginia Passenger Rail Authority	31,095	0	6,655	264,111	301,861	9,451	12,511	21,571	64	43,597	14,148	58,908	73,056
35885	Fort Monroe Federal Area Development Authority	9,044	0	1,936	5,551	16,531	3,639	6,274	6,714	6,714	19,376	4,115	1,529	5,644
40100	Accomack County School Board	157,070	0	33,616	33,979	224,665	47,738	63,198	108,960	149,264	369,160	71,464	(35,486)	35,978
40101	Albemarle County Schools	623,058	0	133,347	369,568	1,125,973	189,366	250,692	432,217	71,337	943,612	283,478	96,903	380,381
40102	Alleghany County School Board	92,029	0	19,696	258,304	370,029	27,970	37,028	63,840	87,051	215,889	41,871	27,956	69,827
40103	Amelia County School Board	51,315	0	10,982	14,943	77,240	15,596	20,647	35,597	23,427	95,267	23,347	(9,064)	14,283
40104	Amherst County School Board	143,032	0	30,612	15,974	189,618	43,472	57,550	99,222	40,839	241,083	65,076	(22,055)	43,021
40105	Appomattox County School Board	71,402	0	15,282	31,804	118,488	21,701	28,729	49,532	21,478	121,440	32,486	2,642	35,128
40106	Arlington Public Schools	1,883,777	0	403,167	579,746	2,866,690	572,535	757,952	1,306,781	607,361	3,244,629	857,078	61,739	918,817
40107	Augusta County School Board	358,927	0	76,818	59,480	495,225	109,088	144,417	248,989	68,814	571,308	163,304	(31,325)	131,979



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40108	Bath County School Board	24,963	0	5,343	0	30,306	7,587	10,044	17,317	23,862	58,810	11,357	(10,845)	512
40109	Bedford County School Board	299,934	0	64,192	10,104	374,230	91,159	120,681	208,065	138,587	558,492	136,464	(32,792)	103,672
40110	Bland County School Board	20,938	0	4,481	6,716	32,135	6,364	8,425	14,525	18,526	47,840	9,526	(8,273)	1,253
40111	Botetourt County Schools	156,639	0	33,524	1,696	191,859	47,607	63,025	108,661	89,579	308,872	71,267	(37,573)	33,694
40112	Brunswick County Public Schools	44,906	0	9,611	0	54,517	13,648	18,068	31,152	88,656	151,524	20,431	(37,216)	(16,785)
40113	Buchanan County School Board	73,235	0	15,674	0	88,909	22,258	29,467	50,803	81,894	184,422	33,320	(45,145)	(11,825)
40114	Buckingham County School Board	68,144	0	14,584	16,269	98,997	20,711	27,418	47,272	6,202	101,603	31,004	(4,889)	26,115
40115	Campbell County School Board	246,272	0	52,707	36,039	335,018	74,849	99,089	170,839	16,106	360,883	112,048	(1,069)	110,979
40116	Caroline County School Board	131,341	0	28,110	50,983	210,434	39,918	52,846	91,112	47,830	231,706	59,757	(3,116)	56,641
40117	Carroll County School Board	121,040	0	25,905	4,609	151,554	36,788	48,701	83,966	79,775	249,230	55,071	(34,876)	20,195
40118	Charles City County School Board	21,285	0	4,555	0	25,840	6,469	8,564	14,766	39,644	69,443	9,684	(18,239)	(8,555)
40119	Charlotte County School Board	103,300	0	22,108	811,500	936,908	31,396	41,564	71,660	622,507	767,127	46,999	69,356	116,355
40120	Chesterfield County School Board	2,081,130	0	445,405	1,502,907	4,029,442	632,517	837,358	1,443,685	136,611	3,050,171	946,869	417,664	1,364,533
40121	Clarke County School Board	73,379	0	15,705	22,106	111,190	22,302	29,524	50,903	41,718	144,447	33,386	(9,315)	24,071
40122	Craig County School Board	20,603	0	4,409	0	25,012	6,262	8,290	14,292	10,288	39,132	9,374	(4,835)	4,539
40123	Culpeper County School Board	269,234	0	57,622	2,097	328,953	81,828	108,328	186,768	74,375	451,299	122,496	(25,019)	97,477
40124	Cumberland County School Board	49,039	0	10,495	10,657	70,191	14,904	19,731	34,018	15,928	84,581	22,312	(6,417)	15,895
40125	Dickenson County School Board	57,867	0	12,385	10,712	80,964	17,587	23,283	40,142	20,127	101,139	26,328	(18,735)	7,593
40126	Dinwiddie County School Board	146,002	0	31,248	52,834	230,084	44,374	58,745	101,282	44,765	249,166	66,428	(9,122)	57,306
40128	Essex County Public Schools	45,146	0	9,662	5,754	60,562	13,721	18,165	31,318	29,203	92,407	20,540	(17,632)	2,908
40129	Fairfax County School Board	8,949,243	0	1,915,323	582,938	11,447,504	2,719,938	3,600,795	6,208,113	4,874,477	17,403,323	4,071,713	(562,978)	3,508,735
40130	Fauquier County School Board	442,283	0	94,658	62,718	599,659	134,423	177,956	306,813	189,544	808,736	201,229	(76,202)	125,027
40131	Floyd County School Board	60,861	0	13,026	3,573	77,460	18,498	24,488	42,220	51,657	136,863	27,691	(11,866)	15,825
40132	Fluvanna County Public Schools	137,618	0	29,453	0	167,071	41,826	55,371	95,466	92,006	284,669	62,613	(34,585)	28,028
40133	Franklin County Public Schools	228,868	0	48,982	3,600	281,450	69,560	92,087	158,766	262,251	582,664	104,130	(69,947)	34,183
40134	Frederick County School Board	543,619	0	116,346	54,921	714,886	165,222	218,729	377,110	975,330	1,078,369	280,290	(26,960)	220,375
40135	Giles County Schools	78,541	0	16,809	39,779	135,129	23,871	31,602	54,484	26,446	136,403	35,735	(2,826)	32,909
40136	Gloucester County School Board	189,555	0	40,569	99,381	329,505	57,611	76,269	131,495	102,591	367,966	86,244	(6,516)	79,728
40137	Goochland County School Board	96,976	0	20,755	20,977	138,708	29,474	39,019	67,272	16,465	152,230	44,122	1,393	45,515
40138	Grayson County School Board	56,813	0	12,159	22,073	91,045	17,267	22,859	39,411	10,506	90,043	25,849	(782)	25,067
40139	Greene County Public Schools	106,343	0	22,759	39,038	168,140	32,321	42,788	73,770	43,590	192,469	48,384	(10,878)	37,506
40140	Greensville County School Board	76,613	0	16,397	5,860	98,870	23,285	30,826	53,146	39,437	146,694	34,857	(9,271)	25,586
40141	Halifax County School Board	164,904	0	35,293	58,415	258,612	50,119	66,350	114,394	79,946	310,809	75,028	(43,014)	32,014
40142	Hanover County School Board	616,051	0	131,848	88,046	835,945	187,236	247,873	427,356	215,904	1,078,369	280,290	(64,495)	215,795
40143	Henrico County School Board	1,689,263	0	361,537	295,242	2,346,042	513,417	679,688	1,171,846	490,625	2,855,576	768,578	(2,611)	765,967
40144	Henry County Public Schools	228,436	0	48,890	23,770	301,096	69,429	91,913	158,467	30,211	350,202	103,934	(14,817)	89,117
40145	Highland County Public Schools	10,289	0	2,202	149	12,640	3,127	4,140	7,138	11,147	25,552	4,681	(3,481)	1,200
40146	Isle of Wight County Schools	192,382	0	41,174	62,513	296,069	58,471	77,406	133,456	28,742	298,075	87,530	6,989	94,519
40148	King George County School Board	147,907	0	31,655	47,909	227,471	44,953	59,511	102,603	21,230	228,297	67,294	11,486	78,780
40149	King & Queen County School Board	29,934	0	6,406	14,074	50,414	9,098	12,044	20,765	4,841	46,748	13,619	2,223	15,842
40150	King William County School Board	64,191	0	13,738	564	78,493	19,510	25,828	44,530	85,390	175,258	29,206	(25,381)	3,825
40151	Lancaster County Public Schools	35,563	0	7,611	0	43,174	10,809	14,309	24,670	87,038	136,826	16,181	(28,460)	(12,279)
40152	Lee County School Board	104,067	0	22,272	7,826	134,165	31,629	41,872	72,191	97,022	242,714	47,348	(30,563)	16,785
40153	Loudoun County School Board	4,248,275	0	909,219	3,927,667	9,085,161	1,291,176	1,709,325	2,947,040	1,299,095	7,246,636	1,932,874	1,671,298	3,604,172
40154	Louisa County Public Schools	195,281	0	41,794	114,878	351,953	59,352	78,573	135,467	4,784	278,176	88,849	39,838	128,687
40155	Lunenburg County School Board	54,309	0	11,623	39,233	105,165	16,506	21,852	37,674	7,279	83,311	24,710	3,650	28,360
40156	Madison County School Board	59,472	0	12,728	7,548	79,748	18,075	23,929	41,256	25,044	108,304	27,058	(10,366)	16,692
40157	Mathews County School Board	40,606	0	8,691	18,877	68,174	12,341	16,338	28,169	35,954	92,802	18,475	(3,901)	14,574
40158	Mecklenburg County School Board	137,941	0	29,522	37,373	204,836	41,924	55,502	95,690	86,193	279,309	62,760	(15,914)	46,846
40159	Middlesex County School Board	53,171	0	11,380	26,323	90,874	16,160	21,394	36,885	15,570	90,009	24,192	11,386	35,578



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense		
40160	Montgomery County School Board	345,428	0	73,929	220,059	639,416	104,986	138,985	239,624	125,335	608,930	157,162	55,814	212,976
40162	Nelson County Public Schools	64,634	0	13,833	0	78,467	19,644	26,006	44,837	49,293	139,780	29,407	(19,832)	9,575
40163	New Kent County School Board	110,571	0	23,664	54,548	188,783	33,606	44,489	76,703	957	155,755	50,307	18,512	68,819
40165	Northampton County Schools	50,237	0	10,752	731	61,720	15,268	20,213	34,849	59,135	129,465	22,857	(19,390)	3,467
40166	Northumberland County School Board	52,033	0	11,136	20,289	83,458	15,814	20,936	36,096	9,745	82,591	23,674	2,835	26,509
40167	Nottoway County School Board	60,155	0	12,874	0	73,029	18,283	24,204	41,729	63,421	147,637	27,369	(27,680)	(311)
40168	Orange County Public Schools	160,292	0	34,306	33,205	227,803	48,718	64,495	111,195	68,661	293,069	72,930	(25,244)	47,686
40169	Page County Public Schools	110,894	0	23,734	26,890	161,518	33,704	44,619	76,928	38,979	194,230	50,454	(20,738)	29,716
40170	Patrick County School Board	74,948	0	16,040	10,210	101,198	22,779	30,156	51,991	37,553	142,479	34,100	(25,070)	9,030
40171	Pittsylvania County School Board	261,484	0	55,963	24,476	341,923	79,473	105,210	181,392	90,394	456,469	118,970	(18,625)	105,345
40172	Powhatan County School Board	142,445	0	30,486	18,598	191,529	43,293	57,314	98,814	75,275	274,696	64,809	(24,803)	40,006
40173	Prince Edward County School Board	57,424	0	12,290	355	70,069	17,453	23,105	39,835	116,797	197,190	26,126	(39,420)	(13,294)
40174	Prince George County School Board	191,280	0	40,938	544	232,762	58,136	76,963	132,691	92,752	360,542	87,028	(42,388)	44,640
40176	Prince William County School Board	3,670,770	0	785,620	1,888,206	6,344,596	1,115,655	1,476,962	2,546,423	99,642	5,238,682	1,670,121	613,888	2,284,009
40177	Pulaski County School Board	134,767	0	28,843	68,742	232,352	40,960	54,224	93,488	42,922	231,594	61,316	(17,304)	44,012
40178	Rappahannock County School Board	36,174	0	7,742	7,793	51,709	10,994	14,555	25,094	3,973	54,616	16,458	(2,880)	13,578
40179	Richmond County School Board	43,469	0	9,303	18,253	71,025	13,211	17,490	30,155	10,028	70,884	19,777	1,983	21,760
40180	Roanoke County School Board	474,469	0	101,546	93,654	669,669	144,205	190,906	329,140	134,975	799,226	215,873	(36,105)	179,768
40181	Rockbridge County School Board	96,293	0	20,609	5,927	122,829	29,266	38,744	66,799	70,289	205,098	43,811	(16,867)	26,944
40182	Rockingham County School Board	422,340	0	90,389	118,768	631,497	128,361	169,932	292,978	53,389	644,660	192,155	4,790	196,945
40183	Russell County School Board	102,222	0	21,878	4,298	128,398	31,068	41,130	70,912	106,918	250,028	46,509	(31,656)	14,853
40184	Scott County School Board	122,825	0	26,287	10,920	160,032	37,330	49,419	85,204	33,694	205,647	55,883	(11,713)	44,170
40185	Shenandoah County School Board	212,529	0	45,486	26,131	284,146	64,594	85,513	147,432	125,460	422,999	96,696	(22,065)	74,631
40186	Smyth County School Board	132,958	0	28,456	28,293	189,707	40,410	53,497	92,233	72,644	258,784	60,493	(32,910)	27,583
40187	Southampton County School Board	75,594	0	16,179	4,138	95,911	22,975	30,416	52,440	47,938	153,769	34,394	(16,212)	18,182
40188	Spotsylvania County School Board	781,051	0	167,161	35,296	983,508	237,384	314,262	541,817	220,014	1,313,477	355,361	(85,992)	269,369
40189	Stafford County School Board	1,094,712	0	234,291	863,245	2,192,248	332,715	440,466	759,405	20,648	1,553,234	498,071	236,196	734,267
40190	Surry County Schools	40,462	0	8,660	0	49,122	12,298	16,280	28,069	49,874	106,521	18,410	(22,136)	(3,726)
40191	Sussex County School Board	44,319	0	9,485	0	53,804	13,470	17,832	30,744	35,879	97,925	20,164	(13,005)	7,159
40192	Tazewell County Schools	147,476	0	31,563	16,715	195,754	44,822	59,338	102,304	69,971	276,435	67,098	(57,137)	9,961
40193	Warren County School Board	189,531	0	40,564	80,116	310,211	57,604	76,259	131,478	65,304	330,645	86,233	5,451	91,684
40195	Washington County School Board	204,480	0	43,763	886	249,129	62,147	82,274	141,848	119,768	406,037	93,034	(53,326)	39,708
40196	Westmoreland County School Board	55,830	0	11,949	7,019	74,798	16,969	22,464	38,730	42,142	120,305	25,402	(10,177)	15,225
40197	Wise County School Board	177,206	0	37,926	119,072	334,204	53,858	71,300	122,928	70,889	318,975	80,625	(11,965)	68,660
40198	Wythe County School Board	126,214	0	27,012	14,370	167,596	38,360	50,783	87,555	28,926	205,624	57,425	(20,322)	37,103
40199	York County School Board	413,907	0	88,585	19,640	522,132	125,799	166,539	287,128	166,159	745,625	188,319	(52,587)	135,732
40200	Alexandria City School Board	899,551	0	192,523	50,600	1,142,674	273,400	361,941	624,021	545,410	1,804,772	409,277	(122,348)	286,929
40201	Bristol City School Board	76,708	0	16,417	26,858	119,983	23,314	30,864	53,213	30,163	137,554	34,901	(8,849)	26,052
40202	Buena Vista City Schools	28,544	0	6,109	8,748	43,401	8,675	11,485	19,801	31,467	71,428	12,987	(12,492)	495
40203	Charlottesville Public Schools	224,963	0	48,147	6,028	279,138	68,373	90,515	156,057	180,459	495,404	102,353	(40,361)	61,992
40205	Danville City Schools	217,716	0	46,596	86,055	350,367	66,170	87,600	151,030	36,968	341,768	99,056	20,842	119,898
40206	Fredericksburg City Schools	147,416	0	31,550	61,216	240,182	44,804	59,314	102,263	34,325	240,706	67,071	(2,165)	64,906
40207	Hampton City Schools	665,282	0	142,384	98,007	905,673	202,199	267,681	461,508	216,475	1,147,863	302,689	(98,165)	204,524
40208	Harrisonburg City School Board	273,702	0	58,578	162,541	494,821	83,186	110,126	189,868	729	383,909	124,529	72,040	196,569
40209	Hopewell City School Board	162,221	0	34,719	93,886	290,826	49,304	65,271	112,533	53,022	280,130	73,807	8,339	82,146
40210	Lynchburg Public Schools	318,069	0	68,073	26,809	412,951	96,671	127,978	220,646	186,646	631,941	144,715	(107,548)	37,167
40211	Newport News Public Schools	954,951	0	204,379	12,839	1,172,169	290,238	384,232	662,452	410,862	1,747,784	434,482	(182,534)	251,948
40212	Norfolk Public Schools	1,147,381	0	245,563	4,647	1,397,591	348,723	461,657	795,941	1,254,062	2,860,383	522,033	(550,552)	(28,519)
40213	Petersburg City Schools	150,566	0	32,224	60,594	243,384	45,761	60,581	104,448	35,207	245,997	68,504	(4,736)	63,768
40214	Portsmouth School Board	441,301	0	94,448	42,569	578,318	134,124	177,561	306,132	620,543	1,238,360	200,783	(161,741)	39,042



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40215	Radford City School Board	53,339	0	11,416	27,561	92,316	16,211	21,461	37,001	37,813	112,486	24,268	(5,284)	18,984
40216	Richmond Public Schools	1,073,487	0	229,748	1,000,888	2,304,123	326,264	431,926	744,681	906,010	2,408,881	488,414	70,500	558,914
40217	Roanoke City School Board	564,473	0	120,809	634,162	1,319,444	171,560	227,120	391,576	88,989	879,245	256,823	85,705	342,528
40219	Staunton City Schools	107,289	0	22,962	31,889	162,140	32,608	43,168	74,427	28,434	178,637	48,814	(9,409)	39,405
40220	Suffolk City School Board	469,546	0	100,492	64,271	634,309	142,709	188,925	325,725	224,788	882,147	213,633	(44,713)	168,920
40222	Winchester Public Schools	185,219	0	39,641	32,453	257,313	56,294	74,524	128,487	18,456	277,761	84,271	(13,580)	70,691
40223	Martinsville City Schools	63,856	0	13,666	0	77,522	19,408	25,693	44,297	61,163	150,561	29,053	(25,662)	3,391
40224	Falls Church Public Schools	163,227	0	34,934	49,914	248,075	49,609	65,676	113,231	63,317	291,833	74,265	(6,723)	67,542
40225	Colonial Heights City Schools	114,655	0	24,539	1,993	141,187	34,847	46,132	79,537	32,732	193,248	52,166	(14,660)	37,506
40230	Covington City School Board	0	0	0	0	0	0	0	0	262,653	262,653	0	(70,884)	(70,884)
40231	Fairfax City School Board	503	0	108	2	613	153	202	349	662	1,366	229	(188)	41
40232	Franklin City Public Schools	41,744	0	8,934	50,556	101,234	12,687	16,796	28,958	47,932	106,373	18,993	(19,136)	(143)
40233	Chesapeake Public Schools	1,526,766	0	326,759	495,005	2,348,530	464,029	614,306	1,059,122	6,901	2,144,358	694,646	120,758	815,404
40234	Virginia Beach City School Board	2,362,318	0	505,585	0	2,867,903	717,978	950,497	1,638,746	1,480,091	4,787,312	1,074,804	(496,116)	578,688
40236	Manassas Park City Schools	135,977	0	29,102	23,869	188,948	41,327	54,711	94,327	38,539	228,904	61,866	(6,227)	55,639
40306	Town of West Point School Board	31,527	0	6,747	9,660	47,934	9,582	12,685	21,870	26,346	70,483	14,344	(4,196)	10,148
40307	Lexington City School Board	18,914	0	4,048	7,846	30,808	5,748	7,610	13,120	6,673	33,151	8,605	2,373	10,978
40308	Waynesboro Public Schools	121,100	0	25,918	115,444	262,462	36,806	48,725	84,007	28,064	197,602	55,098	6,141	61,239
40309	Town of Colonial Beach Schools	24,460	0	5,235	31,516	61,211	7,434	9,841	16,968	11,781	46,024	11,129	1,834	12,963
40313	Galax City Schools	46,092	0	9,865	23,152	79,109	14,009	18,546	31,974	10,256	74,785	20,971	(1,199)	19,772
40314	Norton City Schools	25,010	0	5,353	26,335	56,698	7,601	10,063	17,350	5,843	40,857	11,379	(409)	10,970
40332	Manassas City Schools	346,518	0	74,162	160,861	581,541	105,317	139,424	240,380	176,729	661,850	157,658	(40,917)	116,741
40335	City of Salem Schools	142,074	0	30,407	48,936	221,417	43,180	57,164	98,557	35,575	234,476	64,640	(368)	64,272
40402	Williamsburg-James City County School Board	434,761	0	93,048	118,857	646,666	132,137	174,929	301,595	158,499	767,160	197,807	(21,379)	176,428
40403	Poquoson City Public Schools	63,844	0	13,664	0	77,508	19,404	25,688	44,289	67,510	156,891	29,048	(21,113)	7,935
40410	Valley Vocational Technical Center	11,882	0	2,543	5,393	19,818	3,611	4,781	8,243	7,349	23,984	5,406	(2,004)	3,402
40412	Charlottesville/Albemarle Vo-Tech Center	8,996	0	1,925	15,342	26,263	2,734	3,619	6,240	1,063	13,656	4,093	3,250	7,343
40414	Jackson River Technical Ctr	0	0	0	0	0	0	0	0	28,903	28,903	0	(9,588)	(9,588)
40415	New Horizons Technical Center	52,764	0	11,293	8,652	72,709	16,037	21,230	36,603	22,930	96,800	24,006	(198)	23,808
40416	Northern Neck Regional Vocational Center	5,330	0	1,141	401	6,872	1,620	2,145	3,698	16,454	23,917	2,425	(3,739)	(1,314)
40417	Rowanty Vocational Technical Center	5,103	0	1,092	5,020	11,215	1,551	2,053	3,540	2,939	10,083	2,322	307	2,629
40418	Amelia-Nottoway Vocational Center	1,988	0	426	6,177	8,591	604	800	1,379	1,802	4,585	905	1,217	2,122
40421	Northern Neck Regional Special Education Program	3,737	0	800	4,233	8,770	1,136	1,504	2,593	12,864	18,097	1,700	(3,440)	(1,740)
40423	Maggie Walker Governor's School for Govt & Intl Studies	26,184	0	5,604	6,860	38,648	7,958	10,535	18,164	14,597	51,254	11,913	(4,347)	7,566
40424	Appomattox Region Governor's School	12,877	0	2,756	10,530	26,163	3,914	5,181	8,933	460	18,488	5,859	2,656	8,515
40425	Bridging Communities Regional Career and Tech Center	3,306	0	708	5,908	9,922	1,005	1,330	2,293	3,539	8,167	1,504	662	2,166
55100	Accomack County	73,642	0	15,761	21,976	111,379	22,382	29,630	51,086	23,082	126,180	33,506	(260)	33,246
55101	Albemarle County	306,319	0	65,559	303,777	675,655	93,099	123,250	212,494	808	429,651	139,368	99,514	238,882
55102	Alleghany County	46,907	0	10,039	10,091	67,037	14,256	18,873	32,539	15,483	81,151	21,342	284	21,626
55103	Amelia County	28,460	0	6,091	16,668	51,219	8,650	11,451	19,743	4,469	44,313	12,949	5,117	18,066
55104	Amherst County	60,179	0	12,879	42,092	115,150	18,290	24,213	41,746	9,275	93,524	27,380	18,677	46,057
55105	Appomattox County	26,436	0	5,658	17,636	49,730	8,035	10,637	18,339	4,351	41,362	12,028	(660)	11,368
55107	Augusta County	143,715	0	30,758	85,427	259,900	43,679	57,825	99,695	9,780	210,979	65,387	29,244	94,631
55108	Bath County	16,674	0	3,569	3,309	23,552	5,068	11,567	18,861	5,517	28,876	7,586	(1,432)	6,154
55109	Bedford County	127,987	0	27,392	46,697	202,076	38,899	51,497	88,785	14,654	193,835	58,231	22,670	80,901
55110	Bland County	16,099	0	3,445	5,080	24,624	4,893	6,477	11,168	2,910	25,448	7,325	3,889	11,214
55111	Botetourt County	83,620	0	17,896	65,438	166,954	25,415	33,645	58,007	2,841	119,908	38,045	16,667	54,712
55112	Brunswick County	37,324	0	7,988	18,364	63,676	11,344	15,018	25,892	1,789	54,043	16,982	13,989	30,971
55113	Buchanan County	63,964	0	13,690	21,817	99,471	19,440	25,736	44,372	27,918	117,466	29,102	(12,779)	16,323
55114	Buckingham County	32,066	0	6,863	40,049	78,978	9,746	12,902	22,244	79	44,971	14,589	10,512	25,101



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		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55115	Campbell County	90,555	0	19,381	26,410	136,346	27,522	36,436	62,818	3,660	130,436	41,201	7,813	49,014
55116	Caroline County	79,248	0	16,961	92,314	188,523	24,086	31,886	54,974	113,890	224,836	36,056	(36,218)	(162)
55117	Carroll County	45,014	0	9,634	25,000	79,648	13,681	18,112	31,226	39,334	102,353	20,480	(11,434)	9,046
55118	Charles City County	26,208	0	5,609	34,370	66,187	7,965	10,545	18,181	73	36,764	11,924	12,823	24,747
55119	Charlotte County	27,107	0	5,801	11,129	44,037	8,239	10,907	18,804	9,704	47,654	12,333	(1,277)	11,056
55120	Chesterfield County	1,335,666	0	285,860	1,240,333	2,861,859	405,948	537,415	926,555	14,121	1,884,039	607,699	250,461	858,160
55121	Clarke County	31,838	0	6,814	7,508	46,160	9,677	12,810	22,086	410	44,983	14,486	4,391	18,877
55122	Craig County	11,978	0	2,564	11,753	26,295	3,641	4,820	8,309	576	17,346	5,450	4,827	10,277
55123	Culpeper County	119,914	0	25,664	33,566	179,144	36,445	48,248	83,185	22,711	190,589	54,558	12,032	66,590
55124	Cumberland County	21,525	0	4,607	12,950	39,082	6,542	8,661	14,932	5,954	36,089	9,793	192	9,985
55126	Dinwiddie County	65,605	0	14,041	32,336	111,982	19,939	26,397	45,510	10,111	101,957	29,849	10,806	40,655
55128	Essex County	25,885	0	5,540	20,904	52,329	7,867	10,415	17,956	12,203	48,441	11,777	1,476	13,253
55130	Fauquier County	254,525	0	54,474	145,228	454,227	77,358	102,410	176,565	1,335	357,668	115,803	65,967	181,770
55131	Floyd County	29,874	0	6,394	15,350	51,618	9,079	12,020	20,723	2,357	44,179	13,592	10,180	23,772
55132	Fluvanna County	49,997	0	10,700	45,001	105,698	15,196	20,117	34,683	139	70,135	22,748	15,993	38,741
55133	Franklin County	102,102	0	21,852	86,188	210,142	31,032	41,082	70,829	10,603	153,546	46,454	26,485	72,939
55134	Frederick County	269,330	0	57,642	75,787	402,759	81,857	108,367	186,835	34,204	411,263	122,539	40,125	162,664
55135	Giles County	36,510	0	7,814	8,764	53,088	11,096	14,690	25,327	14,985	66,098	16,611	(640)	15,971
55136	Gloucester County	99,635	0	21,324	58,507	179,466	30,282	40,089	69,117	22,717	162,205	45,332	15,544	60,876
55137	Goochland County	91,765	0	19,640	133,898	245,303	27,890	36,922	63,658	239	128,709	41,751	53,229	94,980
55138	Grayson County	30,832	0	6,599	29,311	66,742	9,371	12,405	21,388	6,029	49,193	14,028	7,097	21,125
55139	Greene County	38,019	0	8,137	34,232	80,388	11,555	15,297	26,374	3,928	57,154	17,298	6,047	23,345
55140	Greensville County	30,604	0	6,550	13,235	50,389	9,302	12,314	21,230	4,099	46,945	13,924	3,644	17,568
55141	Halifax County	54,417	0	11,646	33,588	99,651	16,539	21,895	37,749	4,993	81,176	24,759	5,466	30,225
55142	Hanover County	398,156	0	85,214	34,950	518,320	121,011	160,201	276,202	65,485	622,899	181,152	15,693	196,845
55143	Henrico County	1,586,729	0	339,593	545,587	2,471,909	482,254	638,432	1,100,718	476,498	2,697,902	721,928	6,756	728,684
55144	Henry County	123,411	0	26,413	162,762	312,586	37,508	49,656	85,611	2,875	175,650	56,150	37,649	93,799
55145	Highland County	8,720	0	1,866	8,110	18,696	2,650	3,509	6,049	11,498	23,706	3,967	159	4,126
55146	Isle of Wight County	93,562	0	20,024	71,911	185,497	28,436	37,645	64,904	2,859	133,844	42,569	19,481	62,050
55147	James City County	239,253	0	51,205	28,575	319,033	72,716	96,265	165,970	80,725	415,676	108,855	(27,551)	81,304
55148	King George County	80,661	0	17,263	80,152	178,076	24,515	32,455	55,955	654	113,579	36,699	29,328	66,027
55149	King and Queen County	21,046	0	4,504	35,556	61,106	6,396	8,468	14,599	49	29,512	9,575	11,389	20,964
55150	King William County	32,736	0	7,006	41,197	80,939	9,950	13,172	22,709	85	45,916	14,894	17,581	32,475
55151	Lancaster County	31,143	0	6,665	11,315	49,123	9,465	12,531	21,604	3,866	47,466	14,170	1,523	15,693
55152	Lee County	32,293	0	6,911	17,967	57,171	9,815	12,993	22,402	11,005	56,215	14,693	474	15,167
55153	Loudoun County	1,673,559	0	358,176	1,790,766	3,822,501	508,644	673,369	1,160,952	57,861	2,400,826	761,433	782,849	1,544,282
55154	Louisa County	91,993	0	19,688	107,188	218,869	27,959	37,014	63,816	241	129,030	41,855	32,811	74,666
55155	Lunenburg County	15,572	0	3,333	22,664	41,569	4,733	6,265	10,802	4,501	26,301	7,085	2,317	9,402
55156	Madison County	33,539	0	7,178	24,252	64,969	10,193	13,495	23,266	85	47,039	15,260	10,125	25,385
55157	Mathews County	20,614	0	4,412	24,793	49,819	6,265	8,294	14,300	53	28,912	9,379	8,406	17,785
55158	Mecklenburg County	61,017	0	13,059	44,730	118,806	18,545	24,551	42,328	159	85,583	27,761	13,950	41,711
55159	Middlesex County	20,986	0	4,491	13,748	39,225	6,378	8,444	14,558	57	29,437	9,548	5,875	15,423
55160	Montgomery County	120,034	0	25,690	63,882	209,606	36,482	48,296	83,268	21,774	189,820	54,613	9,227	63,840
55162	Nelson County	26,424	0	5,655	8,388	40,467	8,031	10,632	18,330	13,412	50,405	12,022	1,444	13,466
55163	New Kent County	70,683	0	15,128	89,679	175,490	21,483	28,440	49,033	190	99,146	32,159	29,261	61,420
55165	Northampton County	56,046	0	11,995	18,386	86,427	17,034	22,551	38,879	15,450	93,914	25,500	6,588	32,088
55166	Northumberland County	28,808	0	6,165	16,207	51,180	8,755	11,591	19,984	8,554	48,884	13,107	5,770	18,877
55167	Nottoway County	22,591	0	4,835	11,760	39,186	6,866	9,090	15,671	4,308	35,935	10,278	738	11,016
55168	Orange County	79,787	0	17,076	105,744	202,607	24,250	32,103	55,348	3,166	114,867	36,301	26,428	62,729
55169	Page County	50,752	0	10,862	44,451	106,065	15,425	20,420	35,207	1,159	72,211	23,091	11,689	34,780



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		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55170	Patrick County	38,750	0	8,293	15,383	62,426	11,777	15,591	26,881	9,680	63,929	17,630	6,754	24,384
55171	Pittsylvania County	99,683	0	21,334	79,912	200,929	30,296	40,108	69,150	23,801	163,355	45,353	13,979	59,332
55172	Powhatan County	60,658	0	12,982	74,156	147,796	18,436	24,406	42,078	651	85,571	27,598	20,538	48,136
55173	Prince Edward County	33,311	0	7,129	9,876	50,316	10,124	13,403	23,108	4,604	51,239	15,156	270	15,426
55174	Prince George County	88,040	0	18,842	68,447	175,329	26,758	35,423	61,073	10,303	133,557	40,056	11,436	51,492
55176	Prince William County	1,796,516	0	384,491	903,685	3,084,692	546,014	722,842	1,246,248	447,810	2,962,914	817,376	370,813	1,188,189
55177	Pulaski County	88,040	0	18,842	81,054	187,936	26,758	35,423	61,073	238	123,492	40,056	26,426	66,482
55178	Rappahannock County	19,620	0	4,199	9,104	32,923	5,963	7,894	13,611	4,339	31,807	8,927	2,655	11,582
55179	Richmond County	21,118	0	4,520	28,211	53,849	6,418	8,497	14,649	2,915	32,479	9,608	7,129	16,737
55180	Roanoke County	307,576	0	65,828	164,657	538,061	93,482	123,756	213,367	59,565	490,170	139,941	13,544	153,485
55181	Rockbridge County	48,895	0	10,465	48,898	108,258	14,861	19,673	33,919	8,092	76,545	22,246	13,260	35,506
55182	Rockingham County	184,644	0	39,518	140,145	364,307	56,119	74,293	128,088	499	258,999	84,009	47,664	131,673
55183	Russell County	36,330	0	7,775	4,548	48,653	11,042	14,618	25,202	13,033	63,895	16,529	(1,143)	15,386
55184	Scott County	40,462	0	8,660	40,304	89,426	12,298	16,280	28,069	2,864	59,511	18,410	7,682	26,092
55185	Shenandoah County	95,658	0	20,473	104,585	220,716	29,073	38,489	66,358	248	134,168	43,522	26,349	69,871
55186	Smyth County	51,578	0	11,039	41,558	104,175	15,676	20,753	35,780	5,272	77,481	23,467	4,922	28,389
55187	Southampton County	47,841	0	10,239	14,607	72,687	14,540	19,249	33,187	30,599	97,575	21,767	(3,810)	17,957
55188	Spotsylvania County	379,242	0	81,166	359,246	819,654	115,263	152,591	263,081	1,024	531,959	172,547	150,167	322,714
55189	Stafford County	397,090	0	84,985	387,081	869,156	120,687	159,772	275,462	1,056	556,977	180,667	151,372	332,039
55190	Surry County	27,885	0	5,968	15,269	49,122	8,475	11,220	19,344	3,216	42,255	12,687	3,752	16,439
55191	Sussex County	30,760	0	6,583	6,071	43,414	9,349	12,377	21,338	4,332	47,396	13,995	(3,925)	10,070
55192	Tazewell County	71,785	0	15,364	22,577	109,726	21,818	28,883	49,798	11,722	112,221	32,661	(7,044)	25,617
55193	Warren County	78,829	0	16,871	73,663	169,363	23,958	31,717	54,684	5,920	116,279	35,865	26,147	62,012
55195	Washington County	70,815	0	15,156	30,527	116,498	21,523	28,493	49,125	3,962	103,103	32,219	4,439	36,658
55196	Westmoreland County	44,283	0	9,478	41,469	95,230	13,459	17,818	30,720	13,467	75,464	20,148	15,947	36,095
55197	Wise County	72,181	0	15,448	44,018	131,647	21,938	29,042	50,072	12,908	113,960	32,841	4,866	37,707
55198	Wythe County	45,757	0	9,793	26,976	82,526	13,907	18,411	31,742	7,200	71,260	20,818	4,064	24,882
55199	York County	254,920	0	54,558	91,111	400,589	77,478	102,569	176,839	111,371	468,257	115,983	4,208	120,191
55201	City of Bristol	75,990	0	16,263	6,311	98,564	23,096	30,575	52,714	88,530	194,915	34,574	(38,101)	(3,527)
55202	City of Buena Vista	20,591	0	4,407	2,006	27,004	6,258	8,285	14,284	4,354	33,181	9,368	(1,419)	7,949
55203	Town of St. Paul	4,983	0	1,066	3,769	9,818	1,514	2,005	3,457	789	7,765	2,267	539	2,806
55204	Town of Clifton Forge	6,840	0	1,464	3,668	11,972	2,079	2,752	4,745	13,745	23,321	3,112	(4,863)	(1,751)
55206	City of Fredericksburg	157,573	0	33,724	54,077	245,374	47,891	63,401	109,309	17,972	238,573	71,692	11,429	83,121
55207	City of Hampton	511,398	0	109,450	5,754	626,602	155,429	205,765	354,758	309,648	1,025,600	232,675	(162,201)	70,474
55208	City of Harrisonburg	189,375	0	40,530	18,961	248,866	57,557	76,197	131,370	47,261	312,385	86,162	(2,781)	83,381
55209	City of Hopewell	104,881	0	22,447	2,241	129,569	31,876	42,200	72,756	97,916	244,748	47,719	(18,662)	29,057
55210	City of Lynchburg	342,804	0	73,367	153,583	569,754	104,188	137,930	237,804	99,788	579,710	155,969	(20,704)	135,265
55211	Town of Crewe	5,498	0	1,177	2,702	9,377	1,671	2,212	3,814	10,311	18,008	2,501	(1,255)	1,246
55212	City of Norfolk	449,973	0	96,304	2,548,376	3,094,653	136,760	181,050	312,148	36,716	666,674	204,728	504,033	708,761
55213	City of Petersburg	143,463	0	30,704	54,341	228,508	43,603	57,723	99,521	95,024	295,871	65,273	(12,953)	52,320
55214	City of Portsmouth	412,745	0	88,336	44,485	545,566	125,445	166,071	286,322	180,565	758,403	187,790	(48,284)	139,506
55215	City of Radford	69,965	0	14,974	34,156	119,095	21,264	28,151	48,535	1,038	98,988	31,832	8,677	40,509
55216	City of Richmond	132,743	0	28,410	0	161,153	40,344	53,410	92,084	189,722	375,560	60,395	(73,058)	(12,663)
55217	City of Roanoke	49,745	0	10,647	3,428	63,820	15,119	20,015	34,509	50,819	120,462	22,633	(15,617)	7,016
55218	Town of Craigsville	1,162	0	249	932	2,343	353	467	806	1,901	3,527	529	(179)	350
55219	City of Staunton	86,662	0	18,548	11,148	116,358	26,339	34,869	60,118	27,741	149,067	39,429	(835)	38,594
55220	City of Suffolk	405,103	0	86,700	51,732	543,535	123,123	162,996	281,021	84,647	651,787	184,313	(2,189)	182,124
55221	City of Williamsburg	64,958	0	13,902	19,038	97,898	19,743	26,136	45,061	28,900	119,840	29,554	318	29,872
55222	City of Winchester	171,768	0	36,762	117,416	325,946	52,205	69,112	119,156	20,758	261,231	78,151	20,883	99,034
55223	City of Martinsville	84,937	0	18,178	3,561	106,676	25,815	34,175	58,921	4,038	122,949	38,645	(7,246)	31,399



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55224	City of Falls Church	7,774	0	1,664	6,759	16,197	2,363	3,128	5,393	6,237	17,121	3,537	(2,533)	1,004
55225	City of Colonial Heights	78,014	0	16,697	9,591	104,302	23,711	31,390	54,119	39,480	148,700	35,495	(17,084)	18,411
55226	Town of Front Royal	41,301	0	8,839	4,928	55,068	12,553	16,618	28,651	53,189	111,011	18,791	(13,254)	5,537
55229	Town of Chilhowie	5,821	0	1,246	6,098	13,165	1,769	2,342	4,038	3,401	11,550	2,649	1,102	3,751
55230	City of Covington	19,381	0	4,148	1,551	25,080	5,890	7,798	13,444	31,250	58,382	8,818	(10,449)	(1,631)
55231	Town of Floyd	1,413	0	303	2,420	4,136	430	569	980	3	1,982	643	744	1,387
55232	City of Franklin	47,853	0	10,242	61,006	119,101	14,544	19,254	33,196	36,905	103,899	21,772	(4,571)	17,201
55233	City of Chesapeake	1,047,434	0	224,173	495,123	1,766,730	318,346	421,443	726,608	144,607	1,611,004	476,560	79,326	555,886
55234	City of Virginia Beach	1,961,396	0	419,779	323,310	2,704,485	596,126	789,182	1,360,625	769,900	3,515,833	892,393	(183,641)	708,752
55235	City of Norton	21,956	0	4,699	13,255	39,910	6,673	8,834	15,231	1,022	31,760	9,990	2,163	12,153
55236	City of Manassas Park	69,761	0	14,930	99,780	184,471	21,202	28,069	48,393	4,812	102,476	31,740	20,882	52,622
55239	Town of Grottoes	5,690	0	1,218	14,756	21,664	1,729	2,289	3,947	5,791	13,756	2,589	1,052	3,641
55240	Town of Onley	1,377	0	295	5,892	7,564	419	554	956	7,524	9,453	627	(525)	102
55241	Town of West Point	11,547	0	2,471	17,526	31,544	3,509	4,646	8,010	569	16,734	5,254	3,892	9,146
55242	Town of South Hill	19,656	0	4,207	123,734	147,597	5,974	7,909	13,636	62	27,581	8,943	40,316	49,259
55245	Town of Scottsville	1,557	0	333	5,047	6,937	473	627	1,080	663	2,843	708	585	1,293
55246	Town of Burkeville	695	0	149	2,757	3,601	211	280	482	1,606	2,579	316	71	387
55247	Town of Madison	503	0	108	1,748	2,359	153	202	349	512	1,216	229	723	952
55250	Town of Rich Creek	1,318	0	282	2,802	4,402	400	530	914	496	2,340	599	2,751	3,350
55252	Town of Windsor	4,061	0	869	3,154	8,084	1,234	1,634	2,817	1,565	7,250	1,847	455	2,302
55254	Town of Stephens City	2,839	0	608	5,950	9,397	863	1,142	1,969	2,872	6,846	1,292	357	1,649
55257	Town of Lebanon	10,361	0	2,217	591	13,169	3,149	4,169	7,188	23,759	38,265	4,714	(5,848)	(1,134)
55258	City of Newport News	546,602	0	116,984	847,762	1,511,348	166,128	219,929	379,179	1,450	766,686	248,692	420,360	669,052
55260	Town of Haymarket	3,917	0	838	2,940	7,695	1,190	1,576	2,717	746	6,229	1,782	360	2,142
55261	Town of Lovettsville	2,767	0	592	2,006	5,365	841	1,113	1,919	6,224	10,097	1,259	(950)	309
55264	Town of Eastville	1,509	0	323	8,919	10,751	459	607	1,047	2,401	4,514	687	3,120	3,807
55267	Town of Glade Spring	1,545	0	331	14,001	15,877	470	622	1,072	5	2,169	703	2,828	3,531
55300	Town of Abingdon	22,591	0	4,835	0	27,426	6,866	9,090	15,671	66,697	98,324	10,278	(27,117)	(16,839)
55301	Town of Dumfries	13,128	0	2,810	39,288	55,226	3,990	5,282	9,107	1,880	20,259	5,973	11,645	17,618
55302	Town of Iron Gate	264	0	56	72	392	80	106	183	368	737	120	(41)	79
55303	Town of Montross	515	0	110	169	794	157	207	357	651	1,372	234	(68)	166
55304	Town of South Boston	19,081	0	4,084	2,315	25,480	5,799	7,677	13,237	11,190	37,903	8,682	(1,253)	7,429
55305	Town of Gretna	3,054	0	654	1,622	5,330	928	1,229	2,119	385	4,661	1,390	392	1,782
55306	Town of Remington	1,222	0	261	1,657	3,140	371	492	848	411	2,122	556	406	962
55307	City of Lexington	30,425	0	6,512	13,112	50,049	9,247	12,242	21,106	9,811	52,406	13,843	(3,373)	10,470
55308	City of Waynesboro	78,361	0	16,771	8,051	103,183	23,816	31,529	54,360	49,891	159,596	35,653	(15,870)	19,783
55309	Town of Colonial Beach	14,374	0	3,076	22,214	39,664	4,369	5,783	9,971	749	20,872	6,540	4,723	11,263
55310	Town of Smithfield	17,979	0	3,848	2,928	24,755	5,464	7,234	12,472	8,639	33,809	8,180	(160)	8,020
55311	Town of Brookneal	1,401	0	300	941	2,642	426	564	972	4,587	6,549	638	(798)	(160)
55312	Town of Hamilton	731	0	156	406	1,293	222	294	507	5,679	6,702	332	(2,314)	(1,982)
55313	City of Galax	39,193	0	8,388	12,181	59,762	11,912	15,769	27,188	11,562	66,431	17,832	(2,360)	15,472
55314	Town of Jonesville	1,485	0	318	0	1,803	451	598	1,030	5,994	8,073	676	(1,915)	(1,239)
55315	Town of Wytheville	45,853	0	9,813	33,700	89,366	13,936	18,449	31,808	14,451	78,644	20,862	7,304	28,166
55317	Town of Vienna	75,978	0	16,261	18,296	110,535	22,092	30,570	52,706	36,344	142,712	34,568	(3,437)	31,131
55318	Town of Vinton	18,926	0	4,050	15,832	38,808	5,752	7,615	13,129	29,493	55,989	8,611	(8,289)	322
55319	City of Emporia	30,473	0	6,522	14,120	51,115	9,262	12,261	21,139	7,135	49,797	13,864	4,236	18,100
55320	Town of Culpeper	64,958	0	13,902	46,916	125,776	19,743	26,136	45,061	9,329	100,269	29,554	6,678	36,232
55321	Town of Woodstock	16,075	0	3,440	1,764	21,279	4,886	6,468	11,151	14,345	36,850	7,314	(1,207)	6,107
55322	Town of Glasgow	958	0	205	448	1,611	291	386	665	2,122	3,464	436	(376)	60
55323	Town of Marion	20,591	0	4,407	10,691	35,689	6,258	8,285	14,284	13,353	42,180	9,368	(1,308)	8,060



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55324	Town of Altavista	14,697	0	3,146	18,783	36,626	4,467	5,914	10,196	14,250	34,827	6,687	2,558	9,245
55325	Town of Herndon	100,689	0	21,549	1,567	123,805	30,602	40,513	69,848	43,872	184,835	45,811	(14,736)	31,075
55326	Town of Pearisburg	8,025	0	1,718	2,115	11,858	2,439	3,229	5,567	5,280	16,515	3,651	(1,633)	2,018
55329	Town of Leesburg	162,748	0	34,831	76,015	273,594	49,464	65,483	112,899	436	228,282	74,047	25,693	99,740
55330	Town of Chatham	1,952	0	418	2,932	5,302	593	786	1,354	7,999	10,732	888	(4,877)	(3,989)
55331	Town of Bowling Green	2,659	0	569	4,803	8,031	808	1,070	1,845	5,971	9,694	1,210	2,254	3,464
55332	City of Manassas	189,603	0	40,579	67,367	297,549	57,626	76,288	131,528	64,214	329,656	86,265	190	86,455
55334	Town of Boydton	1,988	0	426	6,519	8,933	604	800	1,379	913	3,696	905	1,267	2,172
55335	City of Salem	140,229	0	30,012	18,374	188,615	42,620	56,422	97,277	44,269	240,588	63,801	(20,761)	43,040
55336	Town of Mckenney	455	0	97	1,983	2,535	138	183	316	34	671	207	427	634
55338	Town of Quantico	515	0	110	343	968	157	207	357	1,588	2,309	234	(896)	(662)
55339	Town of Halifax	2,216	0	474	1,752	4,442	673	892	1,537	1,206	4,308	1,008	386	1,394
55340	Town of Blacksburg	81,907	0	17,530	1,211	100,648	24,894	32,956	56,819	101,427	216,096	37,266	(23,252)	14,014
55341	Town of Chincoteague	11,906	0	2,548	1,831	16,285	3,619	4,791	8,259	10,503	27,172	5,417	(767)	4,650
55342	Town of Lawrenceville	6,456	0	1,382	6,600	14,438	1,962	2,598	4,479	2,355	11,394	2,937	159	3,096
55343	Town of Amherst	5,881	0	1,259	3,922	11,062	1,788	2,366	4,080	671	8,905	2,676	1,500	4,176
55344	Town of Stanley	3,869	0	828	2,951	7,648	1,176	1,557	2,684	4,252	9,669	1,760	(492)	1,268
55345	Town of Hillsville	9,954	0	2,130	9,189	21,273	3,025	4,005	6,905	3,655	17,590	4,529	932	5,461
55346	Town of Elkton	7,103	0	1,520	3,144	11,767	2,159	2,858	4,927	613	10,557	3,232	1,644	4,876
55347	Town of Bridgewater	13,032	0	2,789	0	15,821	3,961	5,244	9,041	16,637	34,883	5,929	(4,603)	1,326
55348	Town of Purcellville	34,545	0	7,393	32,109	74,047	10,499	13,900	23,964	2,711	51,074	15,717	8,027	23,744
55349	Town of Timberville	4,049	0	866	1,085	6,000	1,230	1,629	2,809	1,516	7,184	1,842	354	2,196
55350	Town of Wise	13,188	0	2,823	14,326	30,337	4,008	5,306	9,149	10,380	28,843	6,000	(920)	5,080
55351	Town of New Market	5,702	0	1,220	5,375	12,297	1,733	2,294	3,955	1,745	9,727	2,594	1,152	3,746
55353	Town of Rocky Mount	18,183	0	3,892	16,728	38,803	5,526	7,316	12,614	14,183	39,639	8,273	1,523	9,796
55355	Town of Luray	12,182	0	2,607	1,241	16,030	4,901	8,451	12,524	2,524	19,578	5,542	(1,561)	3,981
55357	Town of Strasburg	15,919	0	3,407	2,763	22,089	4,838	6,405	11,043	18,786	41,072	7,243	(4,435)	2,808
55358	Town Of Appomattox	4,875	0	1,043	14,229	20,147	1,482	1,962	3,382	8	6,834	2,218	10,161	12,379
55359	Town of Clarksville	5,821	0	1,246	3,085	10,152	1,769	2,342	4,038	1,211	9,360	2,649	1,129	3,778
55360	Town of Dublin	7,091	0	1,518	10,612	19,221	2,155	2,853	4,919	998	10,925	3,226	2,240	5,466
55361	Town of Middleburg	6,301	0	1,348	5,790	13,439	1,915	2,535	4,371	3,078	11,899	2,867	1,896	4,763
55363	Town of Chase City	6,217	0	1,330	1,016	8,563	1,889	2,501	4,313	8,198	16,901	2,828	(2,226)	602
55364	Town of Bedford	25,034	0	5,358	10,847	41,239	7,609	10,073	17,366	8,030	43,078	11,390	1,610	13,000
55365	City of Poquoson	38,773	0	8,298	4,317	51,388	11,784	15,601	26,897	6,208	60,490	17,641	(360)	17,281
55366	Town of Ashland	20,543	0	4,397	9,262	34,202	6,244	8,265	14,250	9,122	37,881	9,346	(785)	8,561
55367	Town of Broadway	6,983	0	1,495	6,121	14,599	2,122	2,810	4,844	26	9,802	3,177	1,701	4,878
55368	Town of Berryville	9,487	0	2,030	2,925	14,442	2,883	3,817	6,581	3,995	17,276	4,316	305	4,621
55370	Town of Urbanna	575	0	123	2,382	3,080	175	231	399	2,293	3,098	262	(38)	224
55371	Town of Bluefield	15,488	0	3,315	10,969	29,772	4,707	6,232	10,744	4,416	26,099	7,047	885	7,932
55372	Town of Weber City	767	0	164	1,895	2,826	233	308	532	3,573	4,646	349	(394)	(45)
55374	Town of Hurt	1,150	0	246	4,620	6,016	349	463	798	2,432	4,042	523	512	1,035
55376	Town of Coeburn	4,660	0	997	3,767	9,424	1,416	1,875	3,232	1,410	7,933	2,120	(604)	1,516
55377	Town of Dayton	4,528	0	969	3,551	9,048	1,376	1,822	3,141	4,287	10,626	2,060	(1,132)	928
55378	Town of Courtland	623	0	133	3	759	189	251	432	38	910	283	(26)	257
55379	Town of Cape Charles	8,612	0	1,843	4,209	14,664	2,618	3,465	5,974	3,201	15,258	3,918	878	4,796
55381	Town of Warsaw	4,408	0	943	4,841	10,192	1,340	1,774	3,058	673	6,845	2,006	2,496	4,502
55382	Town of Grundy	2,947	0	631	764	4,342	896	1,186	2,044	10,384	14,510	1,341	(2,744)	(1,403)
55383	Town of Warrenton	39,648	0	8,485	24,065	72,198	12,050	15,953	27,504	4,837	60,344	18,039	6,942	24,981
55384	Town of Louisa	2,743	0	587	1,226	4,556	834	1,104	1,903	10,610	14,451	1,248	(2,921)	(1,673)
55385	Town of Kenbridge	3,138	0	672	4,263	8,073	954	1,263	2,177	1,100	5,494	1,428	691	2,119



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55386	Town of Mt. Jackson	5,318	0	1,138	3,390	9,846	1,616	2,140	3,689	1,968	9,413	2,420	1,627	4,047
55387	Town of Pulaski	23,298	0	4,986	4,450	32,734	7,081	9,374	16,162	19,582	52,199	10,600	(6,905)	3,695
55389	Town of Pembroke	1,413	0	303	1,778	3,494	430	569	980	3,171	5,150	643	(14)	629
55390	Town of Parksley	1,174	0	251	3,553	4,978	357	472	814	3,107	4,750	534	(453)	81
55391	Town of Onancock	2,719	0	582	505	3,806	826	1,094	1,886	8,543	12,349	1,237	(1,963)	(726)
55392	Town of Victoria	3,462	0	741	4,778	8,981	1,052	1,393	2,401	1,737	6,583	1,575	410	1,985
55393	Town of Shenandoah	5,031	0	1,077	4,011	10,119	1,529	2,024	3,490	19	7,062	2,289	1,325	3,614
55395	Town of Round Hill	5,486	0	1,174	9,027	15,687	1,667	2,207	3,806	4,650	12,330	2,496	473	2,969
55396	Town of Kilmarnock	6,097	0	1,305	9,235	16,637	1,853	2,453	4,229	2,065	10,600	2,774	1,638	4,412
55397	Town of Orange	13,068	0	2,797	4,193	20,058	3,972	5,258	9,065	12,537	30,832	5,946	(2,997)	2,949
55399	Town of Blackstone	15,679	0	3,356	22,730	41,765	4,765	6,309	10,877	1,064	23,015	7,134	4,125	11,259
55401	Southeastern Virginia Public Service Authority	32,054	0	6,860	0	38,914	9,742	12,897	22,236	27,841	72,716	14,584	(13,357)	1,227
55402	Pittsylvania Co Svc Auth	0	0	0	1,596	1,596	0	0	0	15,758	15,758	0	(4,453)	(4,453)
55403	Rappahannock Area Youth Services & Group Home Commission	3,390	0	725	4,601	8,716	1,030	1,364	2,352	2,867	7,613	1,542	(73)	1,469
55404	Appomattox Regional Library	4,144	0	887	1,635	6,666	1,260	1,668	2,875	3,248	9,051	1,886	510	2,396
55405	Staunton Redevelopment & Housing Authority	2,707	0	579	1,727	5,013	823	1,089	1,878	670	4,460	1,232	668	1,900
55408	Alleghany Highlands Regional Library, Inc.	551	0	118	295	964	167	222	382	382	1,153	251	5	256
55409	Southside Regional Juvenile Group Home Commission	623	0	133	2	758	189	251	432	1,291	2,163	283	(266)	17
55411	Hampton Roads Sanitation District	299,850	0	64,174	35,032	399,056	91,133	120,647	208,007	140,608	560,395	136,426	(20,106)	116,320
55412	Peninsula Airport Commission	13,559	0	2,902	6,439	22,900	4,121	5,456	9,406	12,511	31,494	6,169	(3,814)	2,355
55413	Richmond Redevelopment & Housing Authority	47,613	0	10,190	26,148	83,951	14,471	19,158	33,030	58,290	124,949	21,663	(11,573)	10,090
55415	Chesapeake Redevelopment & Housing Authority	12,673	0	2,712	2,501	17,886	3,852	5,099	8,791	3,097	20,839	5,766	(1,245)	4,521
55417	Norfolk Airport Authority	71,318	0	15,264	5,140	91,722	21,676	28,695	49,474	24,797	124,642	32,448	(4,271)	28,177
55418	Charlottesville Redevelopment & Housing Authority	4,492	0	961	17,880	23,333	1,365	1,807	3,116	7,677	13,965	2,044	2,087	4,131
55419	Hampton Redevelopment & Housing Authority	14,422	0	3,087	731	18,240	4,383	5,803	10,004	28,586	48,776	6,562	(8,539)	(1,977)
55420	Loudoun County Sanitation Authority	149,620	0	32,022	78,395	260,037	45,474	60,201	103,792	9,381	218,848	68,074	32,031	100,105
55421	Danville Redevelopment & Housing Authority	8,445	0	1,807	6,907	17,159	2,567	3,398	5,858	6,882	18,705	3,842	409	4,251
55422	NRV Regional Water Authority	7,834	0	1,677	5,270	14,781	2,381	3,152	5,434	3,965	14,932	3,564	2,642	6,206
55423	Northern Virginia Juvenile Detention Center	14,422	0	3,087	1,130	18,639	4,383	5,803	10,004	72,831	93,021	6,562	(28,204)	(21,642)
55425	Colonial Behavioral Health	49,171	0	10,524	0	59,695	14,944	19,784	34,110	53,081	121,919	22,372	(11,596)	10,776
55426	Blacksburg-VPI Sanitation Authority	4,971	0	1,064	3	6,038	1,511	2,000	3,448	7,329	14,288	2,262	(2,115)	147
55427	Potomac River Fisheries Commission	1,521	0	326	1,092	2,939	462	612	1,055	2,120	4,249	692	(314)	378
55428	Chesapeake Bay Bridge & Tunnel District	46,008	0	9,847	1,917	57,772	13,983	18,512	31,916	29,953	94,364	20,933	(9,013)	11,920
55429	Alexandria Redevelopment & Housing Authority	23,573	0	5,045	516	29,134	7,165	9,485	16,353	43,140	76,143	10,725	(14,935)	(4,210)
55430	Albemarle County Service Authority	28,891	0	6,183	24,373	59,447	8,781	11,625	20,042	77	40,525	13,145	8,852	21,997
55431	Franklin Redevelopment & Housing Authority	982	0	210	5,634	6,826	299	395	681	13,591	14,966	447	(3,626)	(3,179)
55432	Bristol Redevelopment & Housing Authority	6,037	0	1,292	597	7,926	1,835	2,429	4,188	4,891	13,343	2,747	(887)	1,860
55433	Norfolk Redevelopment & Housing Authority	58,549	0	12,531	0	71,080	17,795	23,558	40,616	205,375	287,344	26,639	(55,210)	(28,571)
55435	Richmond Metropolitan Authority	16,422	0	3,515	268	20,205	4,991	6,608	11,392	51,400	74,391	7,472	(11,699)	(11,699)
55436	Riverside Regional Jail	64,047	0	13,707	5,270	83,024	19,466	25,770	44,430	168,089	257,755	29,140	(60,900)	(31,760)
55439	Rappahannock-Rapidan Planning District Commission	2,432	0	520	3,643	6,595	739	978	1,687	1,051	4,455	1,106	588	1,694
55440	Shenandoah Valley Juvenile Detention Center	14,805	0	3,169	3,170	21,144	4,500	5,957	10,270	36,304	57,031	6,736	(6,633)	103
55443	Bedford Public Library	3,977	0	851	1,268	6,096	1,209	1,600	2,759	1,114	6,682	1,809	(407)	1,402
55445	Chesterfield County Health Center Commission	35,983	0	7,701	19,846	63,530	10,936	14,478	24,961	40,374	90,749	16,371	(17,929)	(1,558)
55446	Washington County Service Authority	21,130	0	4,522	4,251	29,903	6,422	8,502	14,658	15,986	45,568	9,613	(3,509)	6,104
55447	Rappahannock Area Community Services Board	124,693	0	26,687	22,343	173,723	37,898	50,171	86,500	47,909	222,478	56,733	10,033	66,766
55449	Hampton Roads Planning District Commission	19,429	0	4,158	5,155	28,742	5,905	7,817	13,478	12,340	39,540	8,840	(2,878)	5,962
55450	Meherrin Regional Library	1,306	0	279	434	2,019	397	525	906	3,396	5,224	594	(564)	30
55453	Rockbridge Area Community Services Board	19,848	0	4,248	2,050	26,146	6,032	7,986	13,769	34,300	62,087	9,030	(10,300)	(1,270)
55454	Greensville/Emporia Department of Social Services	5,785	0	1,238	2,767	9,790	1,758	2,328	4,013	11,637	19,736	2,632	(1,686)	946



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Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55455	James City Service Authority	30,017	0	6,424	25,788	62,229	9,123	12,078	20,823	747	42,771	13,657	6,052	19,709
55456	Accomack-Northampton Planning District Commission	4,204	0	900	997	6,101	1,278	1,692	2,917	2,279	8,166	1,913	(843)	1,070
55457	Harrisonburg/Rockingham Sewer Authority	9,726	0	2,082	2,975	14,783	2,956	3,913	6,747	4,919	18,535	4,425	(283)	4,142
55458	Wytheville Redevelopment & Housing Authority	2,827	0	605	820	4,252	859	1,137	1,961	1,865	5,822	1,286	(195)	1,091
55459	Waynesboro Redevelopment and Housing Authority	4,624	0	990	3,633	9,247	1,405	1,860	3,207	1,721	8,193	2,104	(2,197)	(93)
55460	Region Ten Community Services Board	108,547	0	23,231	18,437	150,215	32,990	43,675	75,299	191,556	343,520	49,386	(53,602)	(4,216)
55462	LENOWISCO Planning District Commission	1,557	0	333	902	2,792	473	627	1,080	1,794	3,974	708	(940)	(232)
55465	Rivanna Water & Sewer Authority	35,935	0	7,691	34,343	77,969	10,922	14,459	24,928	102	50,411	16,349	12,607	28,956
55466	Appomattox River Water Authority	9,355	0	2,002	9,857	21,214	2,843	3,764	6,490	6,592	19,689	4,256	(295)	3,961
55467	Campbell County Utilities and Service Authority	8,001	0	1,712	2,689	12,402	2,432	3,219	5,551	1,986	13,188	3,640	250	3,890
55469	Eastern Shore Community Services Board	25,286	0	5,412	327	31,025	7,685	10,174	17,541	44,456	79,856	11,505	(11,818)	(313)
55470	ANCHOR Commission	1,282	0	274	2,709	4,265	390	516	889	2,424	4,219	583	227	810
55471	Horizon Behavioral Health	115,566	0	24,733	0	140,299	35,124	46,499	80,168	329,729	491,520	52,580	(133,686)	(81,106)
55472	District 19 Community Services Board	47,973	0	10,267	990	59,230	14,580	19,302	33,279	49,450	116,611	21,827	(16,456)	5,371
55473	Hampton Roads Transit	111,026	0	23,762	68,742	203,530	33,744	44,672	77,019	27,382	182,817	50,514	(6,148)	44,366
55474	Upper Occoquan Sewage Authority	80,194	0	17,163	13,924	111,281	24,373	32,267	55,631	60,356	172,627	36,487	(20,019)	16,468
55475	New River Valley Juvenile Detention Home	4,156	0	890	1,768	6,814	1,263	1,672	2,883	4,092	9,910	1,891	(1,542)	349
55477	Frederick County Sanitation Authority	26,376	0	5,645	26,857	58,878	8,016	10,613	18,297	288	37,214	12,001	10,796	22,797
55479	Cumberland Mountain Community Services	62,406	0	13,356	11,911	87,673	18,967	25,110	43,292	52,638	140,007	28,394	(5,021)	23,373
55482	Middle Peninsula/Northern Neck Public Service Authority	60,885	0	13,031	0	73,916	18,505	24,498	42,236	151,894	237,133	27,701	(48,838)	(21,137)
55483	Rockbridge County Public Service Authority	2,300	0	492	1,046	3,838	699	925	1,595	5,786	10,466	1,046	(471)	575
55484	Danville-Pittsylvania Community Services	61,939	0	13,256	30,222	105,417	18,825	24,922	42,967	22,365	109,079	28,181	1,925	30,106
55485	Crater Youth Care Commission	6,708	0	1,436	149	8,293	2,039	2,699	4,653	9,854	19,245	3,052	(2,963)	89
55486	Hampton Roads Workforce Council	26,005	0	5,566	121,497	153,068	7,904	10,463	18,040	937	37,344	11,832	26,053	37,885
55487	Capital Regional Airport Commission	44,643	0	9,554	38,886	93,083	13,568	17,962	30,969	87,073	149,572	20,312	(13,502)	6,810
55488	Northwestern Community Services Board	49,698	0	10,636	51,535	111,869	15,105	19,996	34,475	71,514	141,090	22,611	17,832	40,443
55489	Harrisonburg-Rockingham Community Services Board	45,984	0	9,842	32,053	87,879	13,976	18,502	31,899	122	64,499	20,922	16,544	37,466
55491	Middle Peninsula Regional Security Center	19,848	0	4,248	13,229	37,325	6,032	7,986	13,769	641	28,428	9,030	3,796	12,826
55492	Northern Neck Planning District Commission	1,917	0	410	1,450	3,777	582	771	1,329	1,631	4,313	872	308	1,180
55493	Planning District One Community Services Board	1,809	0	387	1,823	4,019	550	728	1,255	439	2,972	823	443	1,266
55494	Rockbridge Area Social Services Board	6,408	0	1,372	6,262	14,042	1,948	2,578	4,445	2,789	11,760	2,916	1,398	4,314
55495	Dinwiddie County Water Authority	3,797	0	813	7,946	12,556	1,154	1,528	2,634	2,252	7,568	1,728	588	2,316
55496	Rappahannock Rapidan Community Services	73,091	0	15,643	72,540	161,274	22,215	29,409	50,703	5,599	107,926	33,255	9,905	43,160
55498	Valley Community Services Board	51,315	0	10,982	28,091	90,388	15,596	20,647	35,597	101,516	173,356	23,347	(29,104)	(5,757)
55499	Eastern Shore Public Library	2,060	0	441	5,213	7,714	626	829	1,429	223	3,107	937	1,213	2,150
55500	Alexandria City Public Schools	43,649	0	9,342	8,589	61,580	13,266	17,562	30,279	43,893	105,000	19,859	(18,243)	1,616
55501	Albemarle County Public Schools	61,556	0	13,174	112,249	186,979	18,709	24,768	42,702	19,419	105,598	28,007	36,454	64,461
55502	Alleghany Highlands Public Schools	12,457	0	2,666	16,606	31,729	3,786	5,012	8,642	4,990	22,430	5,668	496	6,164
55503	Charlottesville City Public Schools	11,691	0	2,502	668	14,861	3,553	4,704	8,110	7,910	24,277	5,319	(3,403)	1,916
55504	Amherst County Public Schools	15,308	0	3,276	3,132	21,716	4,653	6,159	10,619	10,106	31,537	6,965	(1,655)	5,310
55505	Appomattox County Public Schools	4,360	0	933	2,795	8,088	1,325	1,754	3,025	1,799	7,903	1,984	(144)	1,840
55506	Arlington County Public Schools	147,296	0	31,524	74,387	253,207	44,768	59,266	102,180	12,615	218,829	67,017	42,222	109,239
55507	Augusta County Public Schools	19,117	0	4,091	25,755	48,963	5,810	7,692	13,262	922	27,686	8,698	2,984	11,682
55508	Bath County Public Schools	3,797	0	813	2,065	6,675	1,154	1,528	2,634	2,796	8,112	1,728	(1,598)	130
55509	Bedford County Public Schools	30,161	0	6,455	5,173	41,789	9,167	12,136	20,923	25,457	67,683	13,723	(11,461)	2,262
55510	Bland County Public Schools	2,515	0	538	10,947	14,000	765	1,012	1,745	6,232	9,754	1,144	(1,251)	(107)
55511	Botetourt County Public Schools	17,620	0	3,771	22,231	43,622	5,355	7,090	12,223	11,061	35,729	8,017	3,076	11,093
55512	Norfolk Public Schools	94,772	0	20,283	2,297	117,352	28,804	38,132	65,743	100,395	233,074	43,119	(31,158)	11,961
55513	Petersburg City Public Schools	18,123	0	3,879	29,744	51,746	5,508	7,292	12,572	2,187	27,559	8,246	4,294	12,540
55514	Buckingham County Public Schools	4,660	0	997	566	6,223	1,416	1,875	3,232	5,845	12,368	2,120	(1,348)	772



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		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55515	Radford City Public Schools	2,036	0	436	1,522	3,994	619	819	1,413	2,194	5,045	926	(370)	556
55516	Caroline County Public Schools	10,014	0	2,143	20,292	32,449	3,043	4,029	6,947	20,661	20,660	4,556	1,395	5,951
55517	Carrroll County Public Schools	10,852	0	2,323	0	13,175	3,298	4,366	7,528	12,898	28,090	4,938	(8,613)	(3,675)
55518	Charles City County Public Schools	1,737	0	372	1,375	3,484	528	699	1,205	1,079	3,511	790	393	1,183
55519	Charlotte County Public Schools	3,150	0	674	225	4,049	957	1,268	2,185	9,534	1,433	1,433	(1,906)	(473)
55520	Chesterfield County Public Schools	137,654	0	29,461	209,993	377,108	41,837	55,386	95,491	55,881	248,595	62,629	40,131	102,760
55521	Clarke County Public Schools	2,671	0	572	1	3,244	812	1,075	1,853	9,948	13,688	1,215	(3,129)	(1,914)
55522	Winchester City Public Schools	16,722	0	3,579	22,075	42,376	5,082	6,728	11,600	2,081	25,491	7,608	4,876	12,484
55523	Culpeper County Public Schools	27,921	0	5,976	14,037	47,934	8,486	11,234	19,369	14,305	53,394	12,704	186	12,890
55524	Cumberland County Public Schools	3,713	0	795	758	5,266	1,129	1,494	2,576	3,937	1,689	1,689	(1,248)	441
55525	Dickenson County Public Schools	7,343	0	1,571	167	9,081	2,232	2,954	5,094	6,068	16,348	3,341	(2,508)	833
55526	Dinwiddie County Public Schools	11,068	0	2,369	3,500	16,937	3,364	4,453	7,678	9,450	24,945	5,036	(2,154)	2,882
55528	Essex County Public Schools	4,156	0	890	818	13,233	1,263	1,672	2,883	3,525	9,343	1,891	3	1,894
55530	Covington City Public Schools	0	0	0	2,123	2,123	0	0	0	23,833	23,833	0	(4,206)	(4,206)
55531	Floyd County Public Schools	9,283	0	1,987	443	11,713	2,821	3,735	6,440	5,009	18,005	4,224	(1,464)	2,760
55532	Fluvanna County Public Schools	12,266	0	2,625	3,445	18,336	3,728	4,935	8,509	13,006	30,178	5,581	(6,262)	(681)
55533	Chesapeake City Public Schools	129,029	0	27,615	77,822	234,466	39,216	51,916	89,508	84,210	264,850	58,706	(29,684)	29,022
55534	Virginia Beach City Public Schools	294,484	0	63,026	218,374	575,884	89,502	118,488	204,284	80,204	492,478	133,984	4,088	138,072
55535	Giles County Public Schools	3,761	0	805	7,824	12,390	1,143	1,513	2,609	1,118	6,383	1,711	2,763	4,474
55536	Gloucester County Public Schools	21,561	0	4,614	21,531	47,706	6,553	8,675	14,957	10,386	40,571	9,810	(585)	9,225
55537	Goochland County Public Schools	7,127	0	1,525	17,635	26,287	2,166	2,868	4,944	510	10,488	3,243	3,891	7,134
55538	Grayson County Public Schools	5,414	0	1,159	2,678	9,251	1,646	2,178	3,756	4,534	12,114	2,463	(3,151)	(688)
55539	Greene County Public Schools	10,373	0	2,220	7,071	19,664	3,153	4,174	7,196	7,749	22,272	4,720	(2,608)	2,112
55540	Greensville County Public Schools	4,971	0	1,064	1,447	7,482	1,511	2,000	3,448	7,747	14,706	2,262	(1,188)	1,074
55541	Halifax County Public Schools	10,613	0	2,271	16,693	29,577	3,226	4,270	7,362	8,456	23,314	4,829	(3,503)	1,326
55542	Hanover County Public Schools	29,478	0	6,309	14,001	49,788	8,959	11,861	20,449	29,080	70,349	13,412	(14,035)	(623)
55543	Henrico County Public Schools	3,366	0	720	1,035	5,121	1,023	1,354	2,335	7,176	11,888	1,531	(2,647)	(1,116)
55544	Henry County Public Schools	19,596	0	4,194	1,306	25,096	5,956	7,885	13,594	20,413	47,848	8,916	(4,847)	4,069
55545	Highland County Public Schools	1,210	0	259	2	1,471	368	487	839	1,931	3,625	550	(605)	(55)
55546	Isle of Wight County Public Schools	11,116	0	2,379	28,112	41,607	3,378	4,473	7,711	22,434	37,996	5,057	1,227	6,284
55548	King George County Public Schools	17,620	0	3,771	18,160	39,551	5,355	7,090	12,223	3,768	28,436	8,017	4,287	12,304
55549	King and Queen County Public Schools	4,204	0	900	4,966	10,070	1,278	1,692	2,917	6,335	12,222	1,913	(783)	1,130
55550	King William County Public Schools	7,846	0	1,679	15,450	24,975	2,385	3,157	5,443	12,154	23,139	3,570	(1,920)	1,650
55551	Lancaster County Public Schools	4,228	0	905	101	5,234	1,285	1,701	2,933	7,934	13,853	1,924	(2,247)	(323)
55552	Lee County Public Schools	12,697	0	2,717	10,015	25,429	3,859	5,109	8,808	8,146	25,922	5,777	658	6,435
55553	Loudoun County Public Schools	463,629	0	99,226	673,119	1,235,974	140,910	186,544	321,620	1,205	650,279	210,941	224,334	435,275
55554	Louisa County Public Schools	25,585	0	5,476	36,475	67,536	7,776	10,294	17,749	9,389	45,208	11,641	992	12,633
55555	Lunenburg County Public Schools	3,629	0	777	109	4,515	1,103	1,460	2,518	3,097	8,178	1,651	(827)	824
55556	Madison County Public Schools	5,366	0	1,148	5,695	12,209	1,631	2,159	3,723	2,376	9,889	2,442	577	3,019
55557	Mathews County Public Schools	4,851	0	1,038	3,121	9,010	1,474	1,952	3,365	5,880	12,671	2,207	(330)	1,877
55558	Mecklenburg County Public Schools	9,415	0	2,015	21,324	32,754	2,861	3,788	6,531	5,341	18,521	4,284	6,602	10,886
55559	Middlesex County Public Schools	3,162	0	677	4,426	8,265	961	1,272	2,194	1,530	5,957	1,439	468	1,907
55560	Montgomery County Public Schools	25,238	0	5,401	10,549	41,188	7,671	10,155	17,508	40,763	76,097	11,483	(26,770)	(15,287)
55562	Nelson County Public Schools	8,313	0	1,779	4,126	14,218	2,657	3,345	5,767	15,685	25,527	3,782	(4,047)	(265)
55563	New Kent County Public Schools	8,265	0	1,769	3,018	13,052	2,512	3,325	5,733	1,356	12,926	3,760	660	4,420
55565	Northampton County Public Schools	5,127	0	1,097	1,511	7,735	1,558	2,063	3,556	8,166	15,343	2,333	(2,167)	166
55566	Northumberland County Public Schools	2,683	0	574	941	4,198	815	1,080	1,861	11,505	15,261	1,221	(3,880)	(2,659)
55567	Nottoway County Public Schools	5,785	0	1,238	6,839	13,862	1,758	2,328	4,013	4,413	12,512	2,632	(1,250)	1,382
55568	Orange County Public Schools	19,584	0	4,191	17,336	41,111	5,952	7,880	13,586	12,666	40,084	8,910	(952)	7,958
55569	Page County Public Schools	10,888	0	2,330	7,424	20,642	3,309	4,381	7,553	7,706	22,949	4,954	(2,571)	2,383



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55570	Patrick County Public Schools	11,930	0	2,553	15,507	29,990	3,626	4,800	8,276	4,362	21,064	5,428	1,115	6,543
55571	Pittsylvania County Public Schools	18,494	0	3,958	21,237	43,689	5,621	7,441	12,830	9,137	35,029	8,415	(413)	8,002
55572	Powhatan County Public Schools	11,307	0	2,420	17,570	31,297	3,437	4,550	7,844	12,254	28,085	5,145	(200)	4,945
55573	Prince Edward County Public Schools	4,013	0	859	5,274	10,146	1,220	1,615	2,784	3,684	9,303	1,826	231	2,057
55574	Prince George County Public Schools	27,885	0	5,968	22,760	56,613	8,475	11,220	19,344	11,376	50,415	12,687	4,256	16,943
55576	Prince William County Public Schools	348,650	0	74,618	55,789	479,057	105,965	140,282	241,859	144,742	632,848	158,628	(34,363)	124,265
55577	Pulaski County Public Schools	14,338	0	3,069	8,298	25,705	4,358	5,769	9,946	4,871	24,944	6,523	(1,379)	5,144
55578	Rappahannock County Public Schools	4,432	0	949	2,085	7,466	1,347	1,783	3,074	226	6,430	2,016	400	2,416
55579	Richmond County Public Schools	479	0	103	680	1,262	146	193	332	478	1,149	218	154	372
55580	Roanoke County Public Schools	18,614	0	3,984	13,719	36,317	5,657	7,490	12,913	11,400	37,460	8,469	(3,472)	4,997
55581	Rockbridge County Public Schools	6,289	0	1,346	0	7,635	1,911	2,530	4,362	13,063	21,866	2,861	(6,105)	(3,244)
55582	Rockingham County Public Schools	47,589	0	10,185	2,633	60,407	14,464	19,148	33,013	21,353	87,978	21,652	(10,312)	11,340
55583	Russell County Public Schools	13,140	0	2,812	0	15,952	3,994	5,287	9,115	22,214	40,610	5,978	(8,751)	(2,773)
55584	Scott County Public Schools	14,158	0	3,030	4,192	21,380	4,303	5,697	9,822	2,619	22,441	6,442	(283)	6,159
55585	Shenandoah County Public Schools	22,627	0	4,843	16,715	44,185	6,877	9,104	15,696	10,900	42,577	10,295	(4,451)	5,844
55586	Smyth County Public Schools	12,769	0	2,733	5,528	21,030	3,881	5,138	8,858	7,264	25,141	5,810	(4,173)	1,637
55587	Southampton County Public Schools	5,163	0	1,105	5,785	12,053	1,569	2,077	3,581	3,823	11,050	2,349	(1,443)	906
55588	Spotsylvania County Public Schools	58,657	0	12,554	29,457	100,668	17,828	23,601	40,691	28,209	110,329	26,688	(3,737)	22,951
55589	Stafford County Public Schools	72,792	0	15,579	151,989	240,360	22,123	29,288	50,496	11,762	113,669	33,119	34,632	67,751
55590	Surry County Public Schools	5,522	0	1,182	961	7,665	1,678	2,222	3,831	4,313	12,044	2,512	(1,053)	1,459
55591	Sussex County School Board	6,109	0	1,307	8,112	15,528	1,857	2,458	4,238	2,269	10,822	2,779	(383)	2,396
55592	Tazewell County Public Schools	21,094	0	4,514	8,588	34,196	6,411	8,487	14,633	16,123	45,654	9,597	(10,425)	(828)
55593	Warren County Public Schools	9,091	0	1,946	5,861	16,898	2,763	3,658	6,307	3,658	31,301	4,136	(8,118)	(3,982)
55595	Washington County Public Schools	15,524	0	3,322	3,260	22,106	4,718	6,246	10,769	11,385	33,118	7,063	(4,537)	2,526
55596	Westmoreland County Public Schools	3,486	0	746	74	4,306	1,059	1,402	2,418	7,176	12,055	1,586	(2,469)	(883)
55597	Wise County Public Schools	9,583	0	2,051	3,707	15,341	2,912	3,856	6,647	3,455	16,870	4,360	(2,183)	2,177
55598	Wythe County Public Schools	8,325	0	1,782	1,772	11,879	2,530	3,350	5,775	3,408	15,063	3,788	(58)	3,730
55599	York County Public Schools	35,240	0	7,542	0	42,782	10,710	14,179	24,446	35,159	84,494	16,033	(14,998)	1,035
55600	Accomack County Public Schools	17,177	0	3,676	11,100	31,953	5,221	6,911	11,916	15,468	39,516	7,815	(4,246)	3,569
55601	Bristol VA Public Schools	7,163	0	1,533	10,211	18,907	2,177	2,882	4,969	23	10,051	3,259	9,443	12,702
55602	Buena Vista City Public Schools	2,468	0	528	3,359	6,355	750	993	1,712	1,242	4,697	1,123	117	1,240
55603	Amelia County Public Schools	4,037	0	864	1,196	6,097	1,227	1,624	2,800	8,778	14,429	1,837	(3,384)	(1,547)
55605	Danville City Public Schools	20,866	0	4,466	66,893	92,225	6,342	8,396	14,475	44	29,257	9,494	17,606	27,100
55606	Franklin City Public Schools	3,713	0	795	8,553	13,061	1,129	1,494	2,576	1,527	6,726	1,689	2,269	3,958
55608	Harrisonburg City Public Schools	16,027	0	3,430	22,211	41,668	4,871	6,449	11,118	2,637	25,075	7,292	6,638	13,930
55609	Hopewell City Public Schools	13,811	0	2,956	9,018	25,785	4,198	5,557	9,581	4,907	24,243	6,284	3,329	9,613
55610	Lynchburg City Public Schools	24,124	0	5,163	10,822	40,109	7,332	9,707	16,735	6,049	39,823	10,976	(1,770)	9,206
55611	Fauquier County Public Schools	49,877	0	10,675	45,023	105,575	15,159	20,068	34,600	21,458	91,285	22,693	3,154	25,847
55612	Brunswick County Public Schools	5,714	0	1,223	1,088	8,025	1,737	2,299	3,964	10,282	18,282	2,600	(3,253)	(653)
55614	Portsmouth City Public Schools	39,923	0	8,544	0	48,467	12,134	16,063	27,695	53,251	109,143	18,164	(24,295)	(6,131)
55615	Campbell County Public Schools	21,297	0	4,558	7,353	33,208	6,473	8,569	14,774	53	29,869	9,690	2,282	11,972
55616	Richmond Public Schools	72,828	0	15,587	95,196	183,611	22,134	29,303	50,521	19,730	121,688	33,135	11,222	44,357
55617	Roanoke City Schools	33,970	0	7,270	87,197	128,437	10,325	13,668	23,565	4,708	52,266	15,456	25,921	41,377
55619	Staunton City Public Schools	7,906	0	1,692	8,400	17,998	2,403	3,181	5,484	987	12,055	3,597	1,559	5,156
55620	Suffolk City Public Schools	50,704	0	10,852	68,675	130,231	15,410	20,401	35,173	9,739	80,723	23,069	15,469	38,538
55622	Craig County Public Schools	1,665	0	356	109	2,130	506	670	1,155	1,478	3,809	758	(694)	64
55623	Martinsville City Public Schools	2,719	0	582	4,039	7,340	826	1,094	1,886	4,054	7,860	1,237	(760)	477
55624	Appomattox Regional Governor's School	611	0	131	296	1,038	186	246	424	288	1,144	278	(23)	255
55625	Colonial Heights City Public Schools	9,750	0	2,087	20,628	32,465	2,963	3,923	6,764	3,244	16,894	4,436	3,430	7,866
55632	Manassas City Public Schools	21,884	0	4,684	7,335	33,903	6,651	8,805	15,181	4,808	35,445	9,957	(4,687)	5,270



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55633	Franklin County Public Schools	31,754	0	6,796	0	38,550	9,651	12,777	22,028	19,613	64,069	14,447	(5,565)	8,882
55634	Frederick County Public Schools	54,321	0	11,626	6,415	72,362	16,510	21,857	37,683	28,895	104,945	24,715	(2,074)	22,641
55635	Salem City Public Schools	8,505	0	1,820	9,652	19,977	2,585	3,422	5,900	2,688	14,595	3,869	853	4,722
55636	Manassas Park City Public Schools	7,642	0	1,636	1,609	10,887	2,323	3,075	5,301	7,131	17,830	3,477	(1,416)	2,061
55637	Newport News Public Schools	91,981	0	19,686	233,775	345,442	27,956	37,009	63,807	1,547	130,319	41,849	87,005	128,854
55638	Town of West Point Public Schools	1,797	0	385	13,578	15,760	546	723	1,246	3,475	5,990	817	3,769	4,586
55708	Waynesboro City Public Schools	7,115	0	1,523	15,649	24,287	2,162	2,863	4,936	13	9,974	3,237	3,705	6,942
55710	Valley Vocational-Technical Center	515	0	110	995	1,620	157	207	357	275	996	234	216	450
55711	New Horizons Technical Center	1,749	0	374	743	2,866	532	704	1,213	3,042	5,491	796	461	1,257
55713	Galax City Public Schools	4,312	0	923	9,061	14,296	1,311	1,735	2,991	505	6,542	1,962	2,233	4,195
55714	Norton City Public Schools	2,312	0	495	6,300	9,107	703	930	1,604	10	3,247	1,052	1,923	2,975
55802	Williamsburg-James City County Public Schools	31,706	0	6,786	5,660	44,152	9,636	12,757	21,995	28,867	73,255	14,426	(7,774)	6,652
55803	Poquoson City Public Schools	3,186	0	682	3,096	6,964	968	1,282	2,210	3,193	7,653	1,450	(338)	1,112
55806	Fredericksburg City Public Schools	10,840	0	2,320	22,821	35,981	3,295	4,362	7,520	1,257	16,434	4,932	5,161	10,093
55807	Hampton City Public Schools	27,322	0	5,848	39,032	72,202	8,304	10,993	18,954	16,091	54,342	12,431	1,818	14,249
55813	Buchanan County Public Schools	12,841	0	2,748	10,664	26,253	3,903	5,167	8,908	6,663	24,641	5,842	(4,127)	1,715
55814	Jackson River Technical Ctr	0	0	0	191	191	0	0	0	3,814	3,814	0	(829)	(829)
55815	Northern Neck Regional Vocational Center	216	0	46	2	264	66	87	150	56	359	98	(24)	74
55854	Orange County Broadband Authority	4,731	0	1,013	38,299	44,043	1,438	1,904	3,282	6	6,630	2,153	9,200	11,353
55856	Blue Ridge Resource Authority	1,988	0	426	14,638	17,052	604	800	1,379	2,922	5,705	905	4,118	5,023
55858	Peumansend Creek Regional Jail Authority	22,723	0	4,863	123,591	151,177	6,906	9,143	15,763	47,696	79,508	10,338	46,913	57,251
55859	Williamsburg Area Transit Authority	10,780	0	2,307	44,364	57,451	3,276	4,338	7,478	10,097	25,189	4,905	22,382	27,287
55860	Middle Peninsula Juvenile Detention Commission	12,409	0	2,656	49,825	64,890	3,772	4,993	8,608	9,695	27,068	5,646	25,727	31,373
55862	Crater Criminal Justice Training Academy	1,449	0	310	2,191	3,950	441	583	1,005	3,452	5,481	659	2,510	3,169
55863	Central Shenandoah Criminal Justice Training Academy	2,252	0	482	1,305	4,039	684	906	1,562	1,769	4,921	1,025	3,871	4,896
55864	New River Valley Emergency Comm Regional Authority	9,834	0	2,105	9,512	21,451	2,989	3,957	6,822	11,575	25,343	4,474	10,212	14,686
55865	Maury Service Authority	5,881	0	1,259	9,633	16,773	1,788	2,366	4,080	3,573	11,807	2,676	8,178	10,854
55866	Hampton Roads Transportation Accountability Commission	2,396	0	513	5,217	8,126	728	964	1,662	42	3,396	1,090	2,720	3,810
55867	Pamunkey Regional Library	8,720	0	1,866	12,003	22,589	2,650	3,509	6,049	1,151	13,359	3,967	4,217	8,184
55868	Northern Virginia Transportation Authority	9,786	0	2,094	23,152	35,032	2,974	3,938	6,789	318	14,019	4,453	8,990	13,443
55869	RSW Regional Jail Authority	26,352	0	5,640	12,829	44,821	8,009	10,603	18,280	39,170	76,062	11,990	(6,802)	5,188
55870	Bedford Regional Water Authority	21,405	0	4,581	23,477	49,463	6,506	8,612	14,849	8,299	38,266	9,739	9,639	19,378
55871	Portsmouth Redevelopment and Housing Authority	15,200	0	3,253	0	18,453	4,620	6,116	10,545	36,135	57,416	6,916	(17,635)	(10,719)
55872	Southwest Regional Recreation Authority	3,917	0	838	10,783	15,538	1,190	1,576	2,717	2,006	7,489	1,782	5,291	7,073
55874	Meherrin River Regional Jail Authority	23,513	0	5,032	10,055	38,600	7,146	9,641	16,311	72,213	105,131	10,698	(20,457)	(9,759)
55875	Woodway Water Authority	1,306	0	279	224	1,809	397	525	906	474	2,302	594	(94)	500
55876	Bristol Virginia Utilities Authority (BVU)	20,866	0	4,466	1,953	27,285	6,342	8,396	14,475	89,191	118,404	9,494	(62,284)	(52,790)
55878	Mount Rogers Community Services Board	143,415	0	30,694	44,256	218,365	43,588	57,704	99,487	59,515	260,294	65,251	18,741	83,992
55879	Lonesome Pine Soil & Water Conservation District	275	0	59	165	499	84	111	191	202	588	125	28	153
55880	Big Sandy Soil & Water & Conservation District	323	0	69	2,846	3,238	98	130	224	7	459	147	601	748
55881	Central Virginia Planning District Commission	8,313	0	1,779	1,263	11,355	2,527	3,345	5,767	19,973	31,612	3,782	(3,760)	22
55882	Middle Peninsula Planning District Commission	1,713	0	367	3,617	5,697	521	689	1,188	822	3,220	779	(269)	510
55883	Western Virginia Regional Jail Authority	45,290	0	9,693	2,836	57,819	13,765	18,223	31,418	47,980	111,386	20,606	(11,176)	9,430
55884	Halifax Service Authority	6,840	0	1,464	401	8,705	2,079	2,752	4,745	6,245	15,821	3,112	(1,747)	1,365
55886	Russell County Public Service Authority	4,252	0	910	8,604	13,766	1,292	1,711	2,950	2,066	8,019	1,935	2,825	4,760
55887	Piedmont Community Services Board	76,505	0	16,374	42,647	135,526	23,252	30,782	53,072	5,205	112,311	34,808	26,276	61,084
55888	Blue Ridge Behavioral Health Care	86,638	0	18,542	40,080	145,260	26,332	34,860	60,101	31,868	153,161	39,419	1,439	40,858
55890	Middle River Regional Jail Authority	43,637	0	9,339	27,823	80,799	13,262	17,558	30,271	25,094	86,185	19,854	5,727	25,581
55892	Big Stone Gap Redevelopment and Housing Authority	1,521	0	326	5,147	6,994	462	612	1,055	2,138	4,267	692	3,227	3,919
55893	Eastern Shore Soil and Water Conservation District	1,186	0	254	2,922	4,362	360	477	823	867	2,527	540	189	729



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55895	Town of Gordonsville	3,941	0	843	1,618	6,402	1,198	1,586	2,734	3,911	9,429	1,793	(912)	881
55896	Virginia Resources Authority	7,570	0	1,620	2,030	11,220	2,301	3,046	5,251	11,195	21,793	3,444	(2,372)	1,072
55897	Prince William County Services Authority	154,303	0	33,024	67,792	255,119	46,897	62,085	107,041	52,401	268,424	70,205	24,166	94,371
55898	Western Virginia Water Authority	72,408	0	15,497	70,871	158,776	22,007	29,134	50,230	3,309	104,680	32,944	19,107	52,051
55899	Shenandoah Valley Regional Airport Commission	4,013	0	859	1,768	6,640	1,220	1,615	2,784	3,210	8,829	1,826	(162)	1,664
55900	Alleghany Highlands Community Services Board	19,644	0	4,204	16,504	40,352	5,970	7,904	13,627	5,600	33,101	8,938	888	9,826
55901	Brunswick Industrial Development Authority	1,042	0	223	2,495	3,760	317	419	723	580	2,039	474	528	1,002
55904	Appalachian Juvenile Commission	11,559	0	2,474	8,420	22,453	3,513	4,651	8,018	10,175	26,357	5,259	(2,155)	3,104
55905	Goochland-Powhatan Community Services Board	19,225	0	4,115	37,366	60,706	5,843	7,735	13,336	727	27,641	8,747	8,518	17,265
55906	Suffolk Redevelopment and Housing Authority	5,294	0	1,133	355	6,782	1,609	2,130	3,673	14,842	22,254	2,409	(4,549)	(2,140)
55908	Lee County Redevelopment and Housing Authority	1,821	0	390	1,827	4,038	553	733	1,263	2,619	5,168	828	(286)	542
55909	Henry County Public Service Authority	14,685	0	3,143	4,609	22,437	4,463	5,909	10,187	5,061	25,620	6,681	(14)	6,667
55910	Southside Planning District Commission	2,815	0	602	2,202	5,619	856	1,133	1,953	3,654	7,596	1,281	(562)	719
55911	Economic Development Authority Of Henrico Co, Va	4,935	0	1,056	2,138	8,129	1,500	1,986	3,423	855	7,764	2,245	511	2,756
55912	Augusta County Public Service Authority	34,641	0	7,414	16,395	58,450	10,528	13,938	24,031	5,367	53,864	15,761	1,660	17,621
55914	Rappahannock Juvenile Center	21,812	0	4,668	15,613	42,093	6,629	8,776	15,131	17,307	47,843	9,924	1,682	11,606
55915	Cumberland Plateau Regional Housing Authority	3,462	0	741	3,934	8,137	1,052	1,393	2,401	1,747	6,593	1,575	19	1,594
55918	Amherst County Service Authority	7,319	0	1,566	9,167	18,052	2,224	2,945	5,077	1,673	11,919	3,330	1,745	5,075
55919	Pepper's Ferry Regional Wastewater Treatment Authority	6,935	0	1,484	4,617	13,036	2,108	2,791	4,811	4,471	14,181	3,155	(682)	2,473
55920	Rappahannock Regional Jail Authority	81,368	0	17,414	20,913	119,695	24,730	32,739	56,445	59,079	172,993	37,021	(27,392)	9,629
55921	Thomas Jefferson Planning District Commission	3,809	0	815	12,871	17,495	1,158	1,533	2,642	11,592	16,925	1,733	671	2,404
55922	Piedmont Regional Jail	21,405	0	4,581	6,991	32,977	6,506	8,612	14,849	47,782	77,749	9,739	(15,050)	(5,311)
55923	Nelson County Services Authority	5,366	0	1,148	869	7,383	1,631	2,159	3,723	2,547	10,060	2,442	(1,015)	1,427
55924	Coeburn-Norton-Wise Regional Water	2,971	0	636	1	3,608	903	1,195	2,061	3,558	7,717	1,352	(1,182)	170
55925	Fauquier County Water & Sanitation Authority	18,518	0	3,963	9,682	32,163	5,628	7,451	12,846	18,889	44,814	8,425	99	8,524
55926	Scott County Soil & Water Conservation District	791	0	169	1,325	2,285	240	318	548	1,330	2,436	360	(33)	327
55927	New River Resource Authority	6,840	0	1,464	1,647	9,951	2,079	2,752	4,745	1,487	11,063	3,112	587	3,699
55928	Scott County Water & Sewage Authority	6,780	0	1,451	8,678	16,909	2,061	2,728	4,703	2,662	12,154	3,085	2,564	5,649
55929	Greensville County Water & Sewer Authority	7,211	0	1,543	1,937	10,691	2,192	2,901	5,002	2,766	12,816	3,281	(880)	2,401
55930	Petersburg Redevelopment & Housing Authority	7,415	0	1,587	6,385	15,387	2,253	2,983	5,143	4,074	14,453	3,373	(289)	3,084
55931	Central Rappahannock Regional Library	26,448	0	5,660	11,361	43,469	8,038	10,642	18,347	21,429	58,456	12,033	(610)	11,423
55932	Virginia Coalfield Economic Development Authority	1,845	0	395	75	2,315	561	742	1,280	1,212	3,795	839	(301)	538
55933	Central Virginia Regional Jail	35,923	0	7,688	17,767	61,378	10,918	14,454	24,920	32,195	82,487	16,344	2,425	18,769
55934	Thomas Jefferson Soil & Water Conservation District	3,270	0	700	11,241	15,211	994	1,316	2,268	3,048	7,626	1,488	1,305	2,793
55937	Wythe-Grayson Regional Library	1,737	0	372	950	3,059	528	699	1,205	293	2,725	790	434	1,224
55938	Colonial Soil & Water Conservation District	1,713	0	367	2,768	4,848	521	689	1,188	193	2,591	779	1,543	2,322
55939	Rivanna Solid Waste Authority	6,217	0	1,330	18,403	25,950	1,889	2,501	4,313	18	8,721	2,828	6,885	9,713
55940	Monacan Soil & Water Conservation District	1,366	0	292	2,894	4,552	415	549	947	2	1,913	621	812	1,433
55942	Tri-county/city Soil And Water Conservation Dist.	779	0	167	210	1,156	237	313	540	2,430	3,520	354	(555)	(201)
55944	Central Virginia Waste Management Authority	3,138	0	672	651	4,461	954	1,263	2,177	2,316	6,710	1,428	(369)	1,059
55945	Lonesome Pine Regional Library	3,701	0	792	222	4,715	1,125	1,489	2,568	7,811	12,993	1,684	(3,679)	(1,995)
55946	Virginia Peninsulas Public Service Authority	9,044	0	1,936	4,703	15,683	2,749	3,639	6,274	7,422	20,084	4,115	(1,652)	2,463
55947	Tidewater Youth Services Commission	9,319	0	1,994	0	11,313	2,832	3,750	6,465	34,282	47,329	4,240	(12,449)	(8,209)
55948	Virginia Highlands Airport Commission	1,689	0	361	2,370	4,420	513	680	1,172	1,024	3,389	768	323	1,091
55949	Western Tidewater Regional Jail	34,952	0	7,481	13,008	55,441	10,623	14,063	24,247	76,869	125,802	15,903	(21,251)	(5,348)
55950	Scott County Redevelopment & Housing Authority	1,881	0	402	2,106	4,389	572	757	1,305	210	2,844	856	(182)	674
55951	Handley Regional Library	4,061	0	869	3,983	8,913	1,234	1,634	2,817	4,787	10,472	1,847	494	2,341
55952	Northern Neck Regional Jail	23,825	0	5,099	16,048	44,972	7,241	9,586	16,527	70	33,424	10,840	5,158	15,998
55953	Montgomery Regional Solid Waste Authority	3,342	0	715	527	4,584	1,016	1,345	2,318	6,639	11,318	1,521	(1,933)	(412)
55954	Potomac & Rappahannock Transportation Commission	55,567	0	11,892	35,014	102,473	16,888	22,358	38,547	20,951	98,744	25,282	2,849	28,131



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55955	Giles County Public Service Authority	3,953	0	846	8,807	13,606	1,201	1,590	2,742	17	5,550	1,798	1,673	3,471
55956	South Central Wastewater Authority	10,062	0	2,153	1,115	13,330	3,058	6,980	4,048	4,554	18,640	4,578	(964)	3,614
55957	Wise County Redevelopment and Housing Authority	3,270	0	700	189	4,159	994	1,316	2,268	5,657	10,235	1,488	(1,641)	(153)
55958	Prince William Soil & Water Conservation District	826	0	177	354	1,357	251	333	573	3,699	4,856	376	(649)	(273)
55959	Hampton Roads Regional Jail Authority	40,091	0	8,580	0	48,671	12,185	16,131	27,811	246,634	302,761	18,241	(75,755)	(57,514)
55960	Castlewood Water And Sewage Authority	0	0	0	0	0	0	0	0	8,968	8,968	0	(4,650)	(4,650)
55961	Pamunkey Regional Jail	32,677	0	6,993	3,864	43,534	9,931	13,148	22,668	23,883	69,630	14,867	(9,303)	5,564
55962	Charlottesville - Albemarle Airport Authority	15,907	0	3,404	25,693	45,004	4,835	6,400	11,035	3,434	25,704	7,237	9,858	17,095
55963	Virginia Peninsula Regional Jail	22,483	0	4,812	1,845	29,140	6,833	9,046	15,597	57,172	88,648	10,229	(20,871)	(10,642)
55964	Virginia Biotechnology Research Partnership Authority	3,785	0	810	4,754	9,349	1,150	1,523	2,626	6,192	11,491	1,722	862	2,584
55966	Blue Ridge Regional Jail Authority	75,750	0	16,212	0	91,962	23,023	30,479	52,548	105,506	211,556	34,465	(43,904)	(9,439)
55967	Massanutten Regional Library	4,061	0	869	1,448	6,378	1,234	1,634	2,817	6,372	12,057	1,847	(118)	1,729
55968	Albemarle-Charlottesville Regional Jail	38,881	0	8,321	0	47,202	11,817	15,644	26,972	68,473	122,906	17,690	(19,046)	(1,356)
55969	Culpeper Soil & Water Conservation District	3,378	0	723	3,671	7,772	1,027	1,359	2,343	569	5,298	1,537	1,203	2,740
55970	New River Valley Regional Jail	42,906	0	9,183	0	52,089	13,040	17,264	29,764	68,684	128,752	19,521	(28,232)	(8,711)
55971	Sussex Service Authority	5,055	0	1,082	327	6,464	1,536	2,034	3,507	5,213	12,290	2,300	(1,462)	838
55974	Peaks of Otter Soil & Water Conservation District	264	0	56	186	506	80	106	183	212	581	120	(510)	(390)
55975	New River Soil & Water Conservation District	755	0	162	964	1,881	229	304	523	1	1,057	343	464	807
55977	Southside Regional Jail	12,014	0	2,571	16,324	30,909	3,651	4,834	8,334	10,368	27,187	5,466	(805)	4,661
55978	Evergreen Soil & Water Conservation District	647	0	138	762	1,547	197	260	449	1,004	1,910	294	(164)	130
55979	Roanoke Higher Education Authority	6,313	0	1,351	6,984	14,648	1,919	2,540	4,379	397	9,235	2,872	1,779	4,651
55981	John Marshall Soil & Water Conservation District	1,701	0	364	2,000	4,065	517	684	1,180	2,005	4,386	774	(118)	656
55982	Daniel Boone Soil & Water Conservation District	874	0	187	1,345	2,406	266	352	607	1,038	2,263	398	9	407
55983	Southside Community Services Board	40,450	0	8,657	5,413	54,520	12,294	16,276	28,061	30,896	87,527	18,404	(7,725)	10,679
55984	Northern Shenandoah Valley Regional Commission	3,785	0	810	4,277	8,872	1,150	1,523	2,626	1,967	7,266	1,722	1,233	2,955
55985	Tazewell Soil & Water Conservation District	635	0	136	851	1,622	193	255	440	1,539	2,427	289	(173)	116
55988	Henricopolis Soil & Water Conservation District	874	0	187	875	1,936	266	352	607	71	1,296	398	154	552
55989	Piedmont Regional Juvenile Detention Center	2,995	0	641	313	3,949	910	1,205	2,077	6,874	11,066	1,362	(1,397)	(35)
55990	Roanoke River Service Authority	2,252	0	482	3,503	6,237	684	906	1,562	1,626	4,778	1,025	883	1,908
55991	Lee County Public Service Authority	4,216	0	902	3,048	8,166	1,281	1,696	2,925	1,238	7,140	1,918	1,194	3,112
55992	Blue Ridge Juvenile Detention Center	10,445	0	2,235	5,194	17,874	3,175	4,203	7,246	15,980	30,604	4,752	(2,691)	2,061
55994	Wise County Public Service Authority	8,960	0	1,918	25,758	36,636	2,723	3,605	6,215	2,204	14,747	4,076	5,278	9,354
55995	Holston River Soil and Water Conservation District	1,006	0	215	4,626	5,847	306	405	698	848	2,257	458	2,080	2,538
55998	Southwest Virginia Regional Jail Authority	98,796	0	21,144	77,389	197,329	30,027	39,751	68,535	28,511	166,824	44,950	(2,714)	42,236
55999	Clinch Valley Soil & Water Conservation District	850	0	182	1,707	2,739	258	342	590	109	1,299	387	582	969
59212	City of Norfolk - Insurance Only Employees	780,201	0	166,979	1,993	949,173	237,126	313,920	541,227	3,403,531	4,495,804	354,974	(875,542)	(520,568)
59214	City of Portsmouth - Insurance Only Employees	3,881	0	831	0	4,712	1,180	1,562	2,692	75,543	80,977	1,766	(38,561)	(36,795)
59216	City of Richmond - Insurance Only Employees	1,132,971	0	242,479	674,497	2,049,947	344,343	455,859	785,945	544,761	2,130,908	515,477	(137,724)	377,753
59217	City of Roanoke - Insurance Only Employees	409,463	0	87,634	0	497,097	124,448	164,751	284,046	288,132	861,377	186,297	(123,104)	63,193
59617	Roanoke City Schools - Insurance Only Employees	8,037	0	1,720	5,861	15,618	2,443	3,234	5,576	19,744	30,997	3,657	(15,223)	(11,566)
70156	Department of State Police	1,797	0	385	378	2,560	546	723	1,246	14,503	17,018	817	(4,371)	(3,554)
70203	Woodrow Wilson Rehabilitation Center	1,294	0	277	0	1,571	393	521	897	6,512	8,323	589	(2,080)	(1,491)
70204	The College of William and Mary	7,882	0	1,687	13,233	22,802	2,395	3,171	5,468	2,656	13,690	3,586	3,635	7,221
70207	University of Virginia - Academic Division	22,459	0	4,807	37,104	64,370	6,826	9,037	15,580	1,980	33,423	10,218	11,763	21,981
70208	Virginia Polytechnic Institute and State University	15,296	0	3,274	15,789	34,359	4,649	6,155	10,611	4,808	26,223	6,959	(270)	6,689
70211	Virginia Military Institute	2,875	0	615	1,911	5,401	874	1,157	1,994	3,893	7,918	1,308	77	1,385
70212	Virginia State University	6,816	0	1,459	12,926	21,201	2,071	2,742	4,728	1,426	10,967	3,101	4,359	7,460
70213	Norfolk State University	7,223	0	1,546	27,576	36,345	2,195	2,906	5,011	14,962	25,074	3,286	534	3,820
70214	Longwood University	3,354	0	718	36	4,108	1,019	1,349	2,327	10,348	15,043	1,526	(2,564)	(1,038)
70215	University of Mary Washington	4,791	0	1,025	945	6,761	1,456	1,928	3,324	7,814	14,522	2,180	(51)	2,129



Group Life Insurance Program

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		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70216	James Madison University	8,517	0	1,823	1,466	11,806	2,588	3,427	5,908	10,902	22,825	3,875	(2,084)	1,791
70217	Radford University	5,115	0	1,095	1,830	8,040	1,555	2,058	3,548	11,864	19,025	2,327	(3,579)	(1,252)
70221	Old Dominion University	13,320	0	2,851	1,953	18,124	4,048	5,359	9,240	5,683	24,330	6,060	(1,036)	5,024
70236	Virginia Commonwealth University	32,066	0	6,863	66,933	105,862	9,746	12,902	22,244	31,367	76,259	14,589	10,326	24,915
70241	Richard Bland College	1,258	0	269	2,303	3,830	382	506	872	1,922	3,682	572	501	1,073
70242	Christopher Newport University	6,792	0	1,454	11,735	19,981	2,064	2,733	4,711	3,736	13,244	3,090	802	3,892
70246	University of Virginia's College at Wise	2,132	0	456	2,009	4,597	648	858	1,479	2,938	5,923	970	(515)	455
70247	George Mason University	17,464	0	3,738	25,030	46,232	5,308	7,027	12,115	21,400	45,850	7,946	1,281	9,227
70280	Northern Virginia Community College	16,434	0	3,517	13,632	33,583	4,995	6,612	11,400	21,890	44,897	7,477	(4,691)	2,786
70282	Piedmont Virginia Community College	874	0	187	1,586	2,647	266	352	607	1,722	2,947	398	(132)	266
70283	J Sargeant Reynolds Community College	2,372	0	508	110	2,990	721	954	1,645	10,800	14,120	1,079	(3,252)	(2,173)
70286	Virginia Western Community College	2,108	0	451	710	3,269	641	848	1,462	2,672	5,623	959	(820)	139
70288	Wytheville Community College	132	0	28	1,194	1,354	40	53	91	4	188	60	240	300
70291	Blue Ridge Community College	264	0	56	1,937	2,257	80	106	183	1,812	2,181	120	(571)	(451)
70292	Central Virginia Community College	1,461	0	313	2,355	4,129	444	588	1,014	2,006	4,052	665	(125)	540
70293	Virginia Peninsula Community College	1,174	0	251	1	1,426	357	472	814	11,215	12,858	534	(3,165)	(2,631)
70294	Southwest Virginia Community College	587	0	126	2,543	3,256	178	236	407	6,054	6,875	267	(716)	(449)
70296	Virginia Highlands Community College	575	0	123	2,079	2,777	175	231	399	417	1,222	262	319	581
70297	Germanna Community College	874	0	187	1,078	2,139	266	352	607	1,688	2,913	398	(499)	(101)
70298	Lord Fairfax Community College	1,102	0	236	2,634	3,972	335	443	764	2,810	4,352	501	205	706
70299	Mountain Empire Community College	599	0	128	919	1,646	182	241	415	798	1,636	272	(130)	142
70402	Marine Resources Commission	19,668	0	4,209	10,409	34,286	5,978	7,914	13,644	21,313	48,849	8,949	(3,821)	5,128
70403	Department of Wildlife Resources	52,572	0	11,252	47,667	111,491	15,978	21,153	36,470	50,453	124,054	23,919	3,007	26,926
70701	Department Of Corrections	0	0	0	0	0	0	0	0	0	0	0	204	204
70716	Virginia Correctional Center for Women	40,906	0	8,755	53,821	103,482	12,432	16,459	28,376	60,190	117,457	18,611	1,494	20,105
70718	Bland Correctional Center	44,763	0	9,580	33,292	87,635	13,605	18,011	31,052	7,964	20,366	20,366	1,080	21,446
70733	Sussex I Correctional Center	0	0	0	0	0	0	0	0	490,969	490,969	0	(144,653)	(144,653)
70734	Sussex II Correctional Center	0	0	0	21,788	21,788	0	0	0	457,657	457,657	0	(127,654)	(127,654)
70735	Wallen Ridge Correctional Center	80,541	0	17,238	44,428	142,207	24,479	32,406	55,872	17,405	130,162	36,645	(717)	35,928
70737	St Brides Correctional Center	34,449	0	7,373	1,340	43,162	10,470	13,861	23,898	63,052	111,281	15,674	(17,789)	(2,115)
70741	Red Onion Correctional Center	80,194	0	17,163	53,835	151,192	24,373	32,267	55,631	31,258	143,529	36,487	(3,499)	32,988
70743	Fluvanna Women's Correctional Center	34,545	0	7,393	0	41,938	10,499	13,900	23,964	119,088	167,451	15,717	(45,078)	(29,361)
70745	Nottoway Correctional Center	53,483	0	11,446	19,522	84,451	16,255	21,519	37,101	129,562	204,437	24,333	(31,837)	(7,504)
70747	Marion Correctional Treatment Center	37,863	0	8,103	27,429	73,395	11,508	15,235	26,266	13,974	66,983	17,227	1,160	18,387
70749	Buckingham Correctional Center	46,967	0	10,052	17,284	74,303	14,275	18,897	32,581	132,247	198,000	21,369	(42,364)	(20,995)
70752	State Farm Correctional Complex	82,015	0	17,553	27,963	127,531	24,927	32,999	56,894	219,271	334,091	37,315	(57,960)	(20,645)
70753	Deerfield Correctional Center	62,898	0	13,461	95,731	172,090	19,116	25,307	43,632	137,002	225,057	28,617	(33,248)	(4,631)
70754	Augusta Correctional Center	26,903	0	5,758	50,291	82,952	8,177	10,825	18,663	273,236	310,901	12,240	(52,579)	(40,339)
70756	Department of Corrections - Division of Institutions	14,026	0	3,002	73,483	90,511	4,263	5,644	9,730	4,271	23,908	6,382	21,920	28,302
70757	Western Region Correctional Field Units	26,172	0	5,601	12,322	44,095	7,955	10,531	18,156	8,637	45,279	11,908	(3,181)	8,727
70761	Eastern Reg Corr Field Unit	23,154	0	4,955	28,654	56,763	7,037	9,316	16,062	30,910	63,325	10,535	(5,355)	5,180
70767	Adult Community Service	287,549	0	61,541	126,744	475,834	87,395	115,697	199,473	102,681	505,246	130,829	(7,055)	123,774
70768	Keen Mountain Correctional Center	48,308	0	10,339	16,233	74,880	14,682	19,437	33,511	24,837	92,467	21,979	(9,052)	12,927
70769	Greensville Correctional Center	85,141	0	18,222	12,457	115,820	25,877	34,257	59,063	411,009	530,206	38,737	(130,008)	(91,271)
70770	Dillwyn Correctional Center	46,499	0	9,952	31,815	88,266	14,133	18,709	32,257	90,232	155,331	21,156	(27,253)	(6,097)
70771	Indian Creek Correctional Center	35,923	0	7,688	18,775	62,386	10,918	14,454	24,920	38,746	89,038	16,344	(9,816)	6,528
70772	Haynesville Correctional Center	46,332	0	9,916	9,937	66,185	14,082	18,642	32,140	118,966	183,830	21,080	(33,451)	(12,371)
70773	Coffeewood Correctional Center	31,395	0	6,719	0	38,114	9,542	12,632	21,779	111,153	155,106	14,284	(33,360)	(19,076)
70774	Lunenburg Correctional Center	37,923	0	8,116	6,730	52,769	11,526	15,259	26,307	67,092	120,184	17,254	(19,164)	(1,910)
70775	Poahontas State Correctional Center	45,649	0	9,770	32,170	87,589	13,874	18,367	31,667	14,406	78,314	20,769	819	21,588



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense		
70776	Green Rock Correctional Center	42,571	0	9,111	57,589	109,271	12,938	17,129	29,531	58,365	117,963	19,369	(4,865)	14,504
70777	Department of Juvenile Justice	39,684	0	8,493	0	48,177	12,061	15,967	27,529	293,486	349,043	18,055	(147,463)	(129,408)
70779	Sussex State Prison Complex	77,403	0	16,566	667,115	761,084	23,525	31,144	53,695	68,602	176,966	35,217	153,753	188,970
70785	River North Correctional Center	50,620	0	10,834	28,542	89,996	15,385	20,367	35,115	49,852	120,719	23,031	(819)	22,212
70786	Culpeper Correctional Facility For Women	0	0	0	0	0	0	0	0	0	0	0	(1,316)	(1,316)
70961	Division of Capitol Police	20,375	0	4,361	13,726	38,462	6,193	8,198	14,134	41,935	70,460	9,270	(4,308)	4,962
70999	Department of Alcoholic Beverage Control	40,259	0	8,616	74,768	123,643	12,236	16,198	27,928	22,444	78,806	18,317	72	18,389
Total for VRS Group Life Insurance Program ⁽¹⁾		119,782,100	0	25,635,847	76,775,700	222,193,647	36,405,286	48,195,237	83,093,145	77,098,689	244,792,357	54,498,281	(71,841)	54,426,440

⁽¹⁾ Employer-level results may not add to Group Life Insurance Program systemwide results due to rounding.



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
VRS Group Life Insurance Program Total⁽¹⁾		(8,071,846)	(49,157,783)	20,259,383	2,533,546	11,837,989	0	0
Employer Allocation								
11111	Supreme Court - Judges	(2,426)	(4,793)	256	(731)	1,465	0	0
11113	Circuit Courts - Judges	(20,724)	(70,559)	22,423	(3,450)	11,062	0	0
11114	General District Courts - Judges	(13,039)	(47,896)	11,720	(2,684)	5,905	0	0
11115	Juvenile and Domestic Relations District Courts - Judges	(6,365)	(37,854)	17,981	(3,792)	4,492	0	0
11125	Virginia Court of Appeals - Judges	8,617	3,048	15,657	13,492	2,787	0	0
11171	State Corporation Commission - Commissioners	(3,116)	(2,546)	(1,777)	(2,812)	(1,892)	0	0
11191	VA Worker's Compensation Comm. - Commissioners	(368)	(1,510)	429	(131)	133	0	0
21156	Department of State Police - Troopers	21,970	(290,359)	194,979	118,608	136,758	0	0
30100	Senate	(8,526)	(19,355)	1,166	(6,819)	99	0	0
30101	House of Delegates	(13,251)	(34,346)	2,677	(10,760)	(4,460)	0	0
30103	Magistrate System	(16,305)	(44,911)	24,705	5,370	26,406	0	0
30107	Division of Legislative Services	(7,522)	(15,398)	5,351	1,075	1,860	0	0
30109	Division of Legislative Automated Systems	1,414	(2,286)	4,102	1,955	2,996	0	0
30110	Joint Legislative Audit and Review Commission	120	(4,919)	2,087	(754)	571	0	0
30111	Supreme Court	(14,645)	(49,682)	16,076	(2,605)	13,127	0	0
30112	Judicial Inquiry and Review Commission	(344)	(972)	374	(483)	136	0	0
30114	General District Courts	(15,933)	(84,248)	36,051	11,868	29,987	0	0
30115	Juvenile and Domestic Relations District Courts	(7,949)	(50,310)	21,558	6,098	19,594	0	0
30116	Combined District Courts	(12,683)	(21,344)	5,960	5,338	6,675	0	0
30117	Virginia State Bar	(14,672)	(22,414)	(1,861)	(6,340)	(1,138)	0	0
30119	Office of the Lieutenant Governor	(258)	(773)	85	336	331	0	0
30121	Office of the Governor	19,117	1,240	19,407	14,571	8,995	0	0
30122	Department of Planning and Budget	(3,640)	(10,875)	2,565	1,017	1,582	0	0
30123	Department of Military Affairs	5,809	(23,433)	22,925	7,349	10,598	0	0
30125	Virginia Court of Appeals	21,191	9,574	33,050	25,528	6,190	0	0
30127	Department of Emergency Management	20,234	(1,239)	43,001	11,992	9,562	0	0
30128	Virginia Veterans Care Center	3,220	(14,155)	10,670	1,505	8,304	0	0
30129	Department of Human Resource Management	(4,801)	(22,574)	2,424	(4,725)	(543)	0	0
30132	Virginia Department of Elections	19,834	5,205	16,445	9,435	6,934	0	0
30133	Auditor of Public Accounts	(12,800)	(27,299)	6,120	1,245	274	0	0
30136	Virginia Information Technologies Agency (VITA)	8,678	(31,578)	46,054	21,445	16,552	0	0
30140	Department of Criminal Justice Services	30,596	10,125	36,278	19,728	8,911	0	0
30141	Office of the Attorney General and Department of Law	32,916	(26,501)	98,078	61,800	62,418	0	0
30143	Office of the Attorney General - Division of Debt Collection	(4,407)	(7,124)	(1,329)	185	83	0	0
30146	Science Museum of Virginia	(5,613)	(12,275)	435	1,818	3,898	0	0
30147	Office of the State Inspector General	(1,180)	(8,289)	1,320	82	114	0	0
30148	Virginia Commission for the Arts	296	(1,059)	515	420	940	0	0
30151	Department of Accounts	(13,417)	(33,007)	1,069	(8,963)	(6,242)	0	0
30152	Department of the Treasury	(1,609)	(18,240)	5,180	(3,717)	764	0	0
30154	Department of Motor Vehicles	(128,456)	(279,450)	14,608	(51,271)	(7,605)	0	0
30156	Department of State Police	28,749	(51,171)	88,142	24,471	10,899	0	0
30157	Compensation Board	(465)	(2,422)	638	(703)	326	0	0
30160	Virginia Criminal Sentencing Commission	(356)	(1,524)	317	(250)	472	0	0
30161	Department of Taxation	(64,994)	(147,291)	16,297	(241)	14,345	0	0
30162	Department of Accounts - Transfer Payments (CHRF)	1	(246)	171	65	50	0	0
30164	Virginia Management Fellows Administration	5,980	1,914	728	2,543	264	0	0
30165	Department of Housing and Community Development	32,396	12,596	44,879	22,487	5,556	0	0
30166	Secretary of the Commonwealth	8,250	5,488	10,432	7,520	3,158	0	0
30171	State Corporation Commission	(42,807)	(128,923)	47,686	9,840	22,481	0	0
30172	Virginia State Lottery	49,361	(4,582)	75,641	30,105	18,660	0	0
30174	Virginia College Savings Plan	25,359	215	28,340	8,053	10,158	0	0
30180	Secretary of Administration	9,846	4,463	9,584	5,645	6,506	0	0
30181	Department of Labor and Industry	1,254	(12,970)	17,180	3,087	2,193	0	0
30182	Virginia Employment Commission	131,015	48,055	212,333	70,150	(20,056)	0	0
30183	Secretary of Natural and Historic Resources	(351)	(1,202)	447	68	104	0	0
30184	Secretary Of Technology	(3,701)	(2,611)	(476)	0	0	0	0
30185	Secretary of Education	(934)	(1,591)	686	322	1,397	0	0
30186	Secretary of Transportation	425	1,284	4,033	2,888	2,135	0	0
30187	Secretary of Public Safety	(1,250)	(2,337)	106	1,028	379	0	0
30188	Secretary of Health and Human Resources	32	(1,007)	892	1,626	1,732	0	0
30190	Secretary of Finance	1,969	(142)	1,670	1,123	659	0	0
30191	Virginia Workers' Compensation Commission	(21,688)	(52,024)	8,348	(4,373)	10,266	0	0
30192	Secretary of Commerce and Trade	4,283	(560)	3,413	4,843	3,167	0	0
30193	Secretary of Agriculture and Forestry	(309)	(1,953)	318	421	800	0	0
30194	Department of General Services	(30,903)	(98,248)	11,647	(10,156)	10,194	0	0
30195	Secretary of Labor	5,618	4,607	6,315	5,759	272	0	0
30199	Department of Conservation and Recreation	4,856	(49,718)	44,501	23,993	23,318	0	0
30200	Office of Children's Services	(2)	(2,208)	1,607	1,072	861	0	0
30201	Department of Education - Central Office Operations	132,285	60,411	171,464	118,312	30,074	0	0
30202	The Library of Virginia	3,026	(11,694)	13,834	5,904	7,325	0	0
30203	Woodrow Wilson Rehabilitation Center	(66,612)	(71,004)	(24,707)	(15,660)	3,614	0	0
30204	The College of William and Mary	(201,114)	(491,534)	62,671	(28,249)	68,154	0	0
30207	University of Virginia - Academic Division	(186,167)	(944,742)	101,638	(54,551)	203,602	0	0



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
30208	Virginia Polytechnic Institute and State University	112,495	(1,285,804)	730,296	158,504	376,885	0	0
30209	University of Virginia Medical Center	(135,935)	(167,390)	(37,470)	(37,333)	7,143	0	0
30211	Virginia Military Institute	(334)	(70,645)	35,905	6,090	16,325	0	0
30212	Virginia State University	(32,741)	(115,840)	44,814	42,029	59,180	0	0
30213	Norfolk State University	(42,299)	(142,686)	43,074	(6,962)	17,946	0	0
30214	Longwood University	(107,394)	(188,948)	(35,292)	(15,748)	(2,744)	0	0
30215	University of Mary Washington	(110,123)	(178,694)	(30,316)	(18,321)	12,782	0	0
30216	James Madison University	(148,736)	(550,814)	67,057	(56,490)	63,668	0	0
30217	Radford University	(112,187)	(238,162)	(44,671)	(89,258)	(3,667)	0	0
30218	Virginia School for Deaf and Blind	(7,100)	(17,676)	1,607	(3,546)	2,145	0	0
30221	Old Dominion University	(172,307)	(494,271)	70,223	(20,536)	56,591	0	0
30222	Department of Professional and Occupational Regulation	(16,189)	(37,625)	2,440	1,868	6,175	0	0
30223	Department of Health Professions	26,031	(15,594)	33,259	12,059	14,190	0	0
30226	Board of Accountancy	(225)	(1,773)	425	431	926	0	0
30233	Board of Bar Examiners	(1,434)	(2,415)	159	168	500	0	0
30234	Cooperative Extension and Agricultural Research Service	(5,478)	(14,029)	(2,520)	(8,348)	(4,735)	0	0
30236	Virginia Commonwealth University	(23,219)	(1,087,104)	449,906	125,806	334,970	0	0
30238	Virginia Museum of Fine Arts	13,649	(19,584)	22,428	6,637	6,934	0	0
30239	Frontier Culture Museum of Virginia	(934)	(3,382)	840	1,003	1,509	0	0
30241	Richard Bland College	(15,154)	(20,735)	3,289	5,018	4,376	0	0
30242	Christopher Newport University	(17,493)	(146,701)	41,235	(2,221)	26,906	0	0
30245	State Council of Higher Education for Virginia	2,322	(8,199)	4,831	3,714	5,596	0	0
30246	University of Virginia's College at Wise	(18,861)	(30,307)	(1,633)	(7,057)	9,475	0	0
30247	George Mason University	447,340	(388,544)	808,851	301,941	320,260	0	0
30261	Virginia Community College System - Central Office Operations	(33,715)	(59,535)	16,365	(5,553)	(1,901)	0	0
30262	Department of Rehabilitative Services	(63,217)	(122,788)	75,608	11,319	16,268	0	0
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(3,873)	(5,564)	(429)	(579)	(522)	0	0
30268	Virginia Institute of Marine Science	(32,580)	(65,150)	6,668	(9,207)	7,370	0	0
30270	Virginia Community College System - Shared Services	36,389	(1,993)	5,959	3,391	5,024	0	0
30275	New River Community College	(14,182)	(24,100)	4,542	(1,059)	609	0	0
30276	Southside Virginia Community College	(28,567)	(36,617)	(1,252)	(93)	3,209	0	0
30277	Paul D Camp Community College	(5,467)	(11,822)	133	(1,287)	70	0	0
30278	Rappahannock Community College	732	(12,286)	7,723	3,174	528	0	0
30279	Danville Community College	(19,072)	(22,933)	8,021	5,105	1,171	0	0
30280	Northern Virginia Community College	(241,338)	(407,626)	(54,276)	(87,325)	3,716	0	0
30282	Piedmont Virginia Community College	(18,578)	(39,199)	4,570	(6,044)	(2,276)	0	0
30283	J Sargeant Reynolds Community College	(93,135)	(99,196)	(11,958)	(16,409)	(2,206)	0	0
30284	Eastern Shore Community College	(7,051)	(9,503)	1,377	1,196	(149)	0	0
30285	Patrick Henry Community College	(5,331)	(22,502)	9,320	(2,783)	4,106	0	0
30286	Virginia Western Community College	(25,644)	(43,857)	7,723	895	4,270	0	0
30287	Dabney S. Lancaster Community College	(6,734)	(10,236)	5,205	2,435	2,809	0	0
30288	Wytheville Community College	(18,183)	(24,933)	(2,880)	5,361	4,631	0	0
30290	John Tyler Community College	(17,521)	(42,865)	11,272	3,038	11,122	0	0
30291	Blue Ridge Community College	(4,651)	(23,580)	13,101	6,273	8,937	0	0
30292	Central Virginia Community College	2,478	(17,175)	12,034	8,427	7,162	0	0
30293	Virginia Peninsula Community College	(131,569)	(128,423)	(50,938)	(26,620)	(5,523)	0	0
30294	Southwest Virginia Community College	11,352	1,834	25,375	9,628	6,215	0	0
30295	Tidewater Community College	(238,918)	(228,409)	(29,049)	(34,767)	1,453	0	0
30296	Virginia Highlands Community College	(15,505)	(22,017)	(124)	2,894	3,115	0	0
30297	Germanna Community College	27,107	(2,899)	50,019	31,581	31,308	0	0
30298	Lord Fairfax Community College	(15,939)	(32,689)	12,229	(1,240)	5,561	0	0
30299	Mountain Empire Community College	(1,097)	(13,812)	10,223	1,236	3,882	0	0
30301	Department of Agriculture and Consumer Services	(20,287)	(65,301)	22,576	7,710	20,390	0	0
30310	Virginia Economic Development Partnership	53,685	18,991	57,843	29,851	19,854	0	0
30320	Virginia Tourism Authority	148	(14,021)	3,918	(321)	1,769	0	0
30330	Virginia - Israel Advisory Board	481	77	141	57	82	0	0
30350	Department of Small Business and Supplier Diversity	7,648	(892)	8,480	6,800	2,379	0	0
30400	Jamestown-Yorktown Commemoration	(3,448)	(6,052)	(2,201)	4,513	3,864	0	0
30402	Marine Resources Commission	(3,556)	(12,153)	1,859	(487)	1,513	0	0
30403	Department of Wildlife Resources	(27,379)	(52,272)	9,572	(487)	5,948	0	0
30405	Virginia Racing Commission	1,648	884	1,911	252	310	0	0
30407	Virginia Port Authority	(2,327)	(1,785)	(902)	(1,020)	(1,138)	0	0
30409	Department of Energy	(30,399)	(42,626)	685	(1,619)	7,836	0	0
30411	Department of Forestry	(20,094)	(36,887)	2,540	(943)	2,899	0	0
30413	Commission on Virginia Alcohol Safety Action Program	(1,907)	(2,671)	(620)	(598)	(208)	0	0
30417	Gunston Hall	(313)	(661)	319	640	484	0	0
30423	Department of Historic Resources	905	(4,070)	5,730	1,103	30	0	0
30425	Jamestown - Yorktown Foundation	(3,577)	(18,802)	6,068	2,921	5,405	0	0
30440	Department of Environmental Quality	(43,183)	(135,714)	44,828	4,735	30,074	0	0
30454	Office of Commonwealth Preparedness	1,078	(87)	2,098	1,209	572	0	0
30501	Va Dept Of Transportation	5,052,540	4,143,415	5,679,436	5,182,213	244,640	0	0
30505	Department of Rail and Public Transportation	1,789	(7,620)	6,722	(1,947)	5,751	0	0
30506	Motor Vehicle Dealer Board	(2,531)	(4,368)	208	(355)	741	0	0
30510	Va Dept Of Transportation Central Office	(1,342,401)	(1,324,663)	(1,335,596)	(1,279,190)	0	0	0
30511	Va Dept Of Transportation Bristol	(393,115)	(395,113)	(387,492)	(366,724)	0	0	0



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
30512	Va Dept Of Transportation Salem	(491,962)	(474,910)	(471,263)	(456,939)	0	0	0
30513	Va Dept Of Transportation Lynchburg	(355,466)	(350,954)	(348,419)	(334,225)	0	0	0
30514	Va Dept Of Transportation Richmond	(555,632)	(535,959)	(525,649)	(515,006)	0	0	0
30515	Va Dept Of Transportation Hampton Roads	(562,325)	(554,881)	(544,145)	(525,984)	0	0	0
30516	Va Dept Of Transportation Fredericksburg	(343,532)	(344,581)	(335,167)	(318,361)	0	0	0
30517	Va Dept Of Transportation Culpeper	(318,053)	(318,216)	(314,884)	(310,068)	0	0	0
30518	Va Dept Of Transportation Staunton	(407,066)	(397,938)	(391,573)	(379,256)	0	0	0
30519	Va Dept Of Transportation Nova	(690,448)	(676,726)	(667,505)	(654,624)	0	0	0
30601	Department of Health	(213,927)	(530,122)	57,984	(59,179)	37,276	0	0
30602	Department of Medical Assistance Services	71,334	(13,571)	91,270	21,186	(2,069)	0	0
30606	Virginia Board for People With Disabilities	(378)	(1,667)	336	(527)	(120)	0	0
30701	Department of Corrections - Central Administration	37,092	(23,529)	55,334	22,201	21,504	0	0
30702	Department for the Blind and Vision Impaired	(14,141)	(24,540)	5,199	(46)	2,951	0	0
30703	Central State Hospital	(15,151)	(91,628)	9,963	2,529	30,533	0	0
30704	Eastern State Hospital	(44,148)	(73,139)	22,914	(19,143)	17,762	0	0
30705	Southwestern Virginia Mental Health Institute	40,839	(10,831)	68,690	41,385	55,805	0	0
30706	Western State Hospital	(14,974)	(82,613)	24,372	4,229	26,376	0	0
30707	Central Virginia Training Center	(282,898)	(192,802)	(102,137)	(10,854)	(479)	0	0
30708	Commonwealth Center for Children and Adolescents	(5,548)	(31,025)	(18,286)	(14,128)	(1,600)	0	0
30711	Virginia Correctional Enterprises	(36,262)	(53,135)	(12,215)	(9,473)	(229)	0	0
30716	Virginia Correctional Center for Women	(7,397)	(15,282)	1,426	(10,909)	(623)	0	0
30718	Bland Correctional Center	(924)	(8,405)	4,370	959	2,203	0	0
30720	Department of Behavioral Health & Developmental Services	71,653	(28,984)	83,171	31,266	27,836	0	0
30723	Southeastern Virginia Training Center	8,307	(15,551)	20,882	15,478	21,453	0	0
30724	Catawba Hospital	17,724	(11,579)	38,578	12,152	15,073	0	0
30725	Northern Va Training Center	(14,740)	(135)	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	41,353	(17,776)	34,011	11,626	27,261	0	0
30729	Piedmont Geriatric Hospital	(8,426)	(36,472)	6,599	2,098	20,707	0	0
30733	Sussex I Correctional Center	(38,083)	(33,561)	(31,555)	(32,334)	0	0	0
30734	Sussex II Correctional Center	(36,148)	(30,093)	(29,092)	(26,057)	0	0	0
30735	Wallen Ridge Correctional Center	5,613	(6,066)	12,472	5,425	5,377	0	0
30737	St Brides Correctional Center	(6,206)	(10,948)	5,871	771	3,966	0	0
30738	Southwestern Va Training Ctr	(122,148)	(64,302)	(13,084)	(393)	0	0	0
30739	Southern Virginia Mental Health Institute	(11,911)	(30,670)	(9,808)	(2,716)	8,142	0	0
30741	Red Onion Correctional Center	5,133	(6,598)	10,866	2,541	3,810	0	0
30742	Department of Corrections - Academy For Staff Development	16,276	918	24,489	12,984	10,293	0	0
30743	Fluvanna Women's Correctional Center	39,098	4,221	10,653	(2,213)	(1,701)	0	0
30745	Nottoway Correctional Center	(10,222)	(20,769)	(5,073)	(8,669)	(1,875)	0	0
30747	Marion Correctional Treatment Center	6,427	(4,797)	9,404	159	2,418	0	0
30748	Hiram W Davis Medical Center	10,726	(6,615)	19,151	4,368	10,246	0	0
30749	Buckingham Correctional Center	(5,177)	(12,991)	1,562	1,837	3,321	0	0
30751	Department for the Deaf and Hard-of-Hearing	(996)	(1,635)	43	150	892	0	0
30752	State Farm Correctional Complex	(20,290)	(23,166)	(7,422)	(3,966)	3,820	0	0
30753	Deerfield Correctional Center	(14,266)	(22,954)	(3,291)	(1,638)	2,173	0	0
30754	Augusta Correctional Center	(7,267)	(11,604)	(1,350)	(3,949)	598	0	0
30756	Department of Corrections - Division of Institutions	14,536	(49,456)	47,938	15,790	25,188	0	0
30757	Western Region Correctional Field Units	1,957	(775)	2,672	739	909	0	0
30761	Eastern Reg Corr Field Unit	(921)	(5,098)	3,060	3,582	3,166	0	0
30765	Department of Social Services	(196,560)	(346,413)	(53,961)	(106,959)	13,255	0	0
30766	Virginia Parole Board	(1,303)	(1,455)	1,602	1,181	(1,633)	0	0
30767	Adult Community Service	2,245	(22,385)	17,872	3,830	11,040	0	0
30768	Keen Mountain Correctional Center	(1,020)	(6,566)	5,744	(389)	2,698	0	0
30769	Greensville Correctional Center	(23,538)	(36,383)	(6,512)	(9,534)	(1,271)	0	0
30770	Dillwyn Correctional Center	(5,352)	(13,622)	3,063	389	3,119	0	0
30771	Indian Creek Correctional Center	(2,977)	(8,818)	2,004	(601)	2,764	0	0
30772	Haynesville Correctional Center	(5,509)	(14,315)	2,389	793	4,832	0	0
30773	Coffeewood Correctional Center	(6,724)	(11,029)	(550)	(3,082)	(628)	0	0
30774	Lunenburg Correctional Center	(4,046)	(9,946)	561	(929)	2,045	0	0
30775	Pocahontas State Correctional Center	3,720	(5,199)	10,358	441	4,550	0	0
30776	Green Rock Correctional Center	(451)	(8,546)	5,925	353	4,132	0	0
30777	Department of Juvenile Justice	(65,607)	(175,002)	47,606	12,791	70,748	0	0
30778	Department of Forensic Science	(5,453)	(57,209)	18,133	(4,656)	6,070	0	0
30779	Sussex State Prison Complex	80,897	66,184	91,043	83,239	14,587	0	0
30785	River North Correctional Center	(3,149)	(10,727)	3,405	(541)	5,360	0	0
30786	Culpeper Correctional Facility For Women	0	0	0	0	0	0	0
30794	Virginia Center for Behavioral Rehabilitation	53,920	(2,121)	44,343	23,223	44,496	0	0
30840	Virginia Housing Commission	1,098	885	1,246	1,154	1,145	0	0
30841	Department of Aviation	(2,418)	(7,703)	847	(327)	614	0	0
30848	Indigent Defense Commission	23,542	(45,139)	84,146	39,240	31,671	0	0
30851	Tobacco Indemnification & Revitalization Commission	(3,104)	(4,746)	(1,485)	(1,886)	(675)	0	0
30852	Virginia Foundation For Healthy Youth	(1,735)	(3,667)	495	(598)	195	0	0
30856	Virginia Opioid Abatement Authority	2,092	1,685	2,372	2,197	2,181	0	0
30882	Behavioral Health Commission	2,912	2,353	3,298	3,042	2,517	0	0
30902	Puller Veterans Care Center	3,506	2,824	3,976	3,682	3,655	0	0
30903	Jones & Cabacoy Veterans Care Center	11,237	9,052	12,745	11,802	11,714	0	0



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
30912	Department of Veterans Services	40,396	(1,832)	33,325	19,913	21,143	0	0
30913	Veterans Services Foundation	424	(227)	72	(155)	(304)	0	0
30922	Sitter-Barfoot Veterans Care Center	(27,421)	(47,184)	(1,609)	(9,952)	(564)	0	0
30937	Southern Virginia Higher Education Center	458	(4,375)	4,430	4,627	2,561	0	0
30938	New College Institute	335	(1,981)	681	(2,193)	(2,062)	0	0
30942	Virginia Museum of Natural History	(2,893)	(4,621)	2,062	1,482	1,633	0	0
30948	Southwest Virginia Higher Education Center	(2,410)	(3,787)	898	1,231	1,036	0	0
30957	Commonwealth's Attorneys' Services Council	243	(903)	430	(4)	238	0	0
30960	Department of Fire Programs	(1,243)	(9,252)	4,844	(960)	1,329	0	0
30961	Division of Capitol Police	3,435	1,866	3,794	3,068	878	0	0
30977	Virginia Cannabis Control Authority	7,129	5,757	8,075	7,464	6,459	0	0
30999	Department of Alcoholic Beverage Control	213,529	59,148	276,302	170,995	70,296	0	0
33010	Virginia Outdoors Foundation	7,369	637	8,032	3,264	2,453	0	0
35106	Arlington County Health Department	(46)	(177)	43	(37)	19	0	0
35129	Fairfax County Health Department	(26,534)	(23,061)	(15,733)	(9,779)	(2,943)	0	0
35522	Virginia Passenger Rail Authority	56,831	46,165	64,170	57,548	33,550	0	0
35885	Fort Monroe Federal Area Development Authority	(963)	(4,198)	1,878	229	209	0	0
40100	Accomack County School Board	(49,356)	(97,974)	4,152	(2,968)	1,651	0	0
40101	Albemarle County Schools	48,926	(188,732)	161,755	90,879	69,533	0	0
40102	Alleghany County School Board	30,722	5,357	63,813	55,086	(838)	0	0
40103	Amelia County School Board	(9,799)	(20,692)	11,003	(1,257)	2,718	0	0
40104	Amherst County School Board	(16,550)	(60,027)	21,259	(3,701)	7,554	0	0
40105	Appomattox County School Board	(4,859)	(27,219)	17,454	6,631	5,041	0	0
40106	Arlington Public Schools	(165,506)	(845,055)	283,964	58,203	290,455	0	0
40107	Augusta County School Board	(45,511)	(156,224)	60,847	17,915	46,890	0	0
40108	Bath County School Board	(10,712)	(16,933)	(41)	(2,331)	1,513	0	0
40109	Bedford County School Board	(49,702)	(158,971)	22,580	(16,124)	17,955	0	0
40110	Bland County School Board	(7,061)	(10,479)	3,175	(1,283)	(57)	0	0
40111	Botetourt County Schools	(38,843)	(87,919)	6,590	(6,491)	9,650	0	0
40112	Brunswick County Public Schools	(34,047)	(40,857)	(11,261)	(10,931)	89	0	0
40113	Buchanan County School Board	(37,486)	(52,943)	(2,322)	(8,583)	5,821	0	0
40114	Buckingham County School Board	(4,650)	(24,149)	15,474	3,551	7,168	0	0
40115	Campbell County School Board	(8,511)	(93,692)	46,421	8,241	21,676	0	0
40116	Caroline County School Board	(13,566)	(55,582)	30,337	1,683	15,856	0	0
40117	Carroll County School Board	(40,020)	(69,282)	7,731	(2,337)	6,232	0	0
40118	Charles City County School Board	(16,867)	(19,384)	(3,030)	(4,926)	604	0	0
40119	Charlotte County School Board	64,073	34,424	99,945	76,745	(105,406)	0	0
40120	Chesterfield County School Board	208,080	(526,641)	723,117	276,756	297,959	0	0
40121	Clarke County School Board	(14,216)	(38,062)	6,827	5,944	6,250	0	0
40122	Craig County School Board	(4,581)	(11,034)	996	(994)	1,493	0	0
40123	Culpeper County School Board	(41,203)	(132,703)	29,794	(242)	22,008	0	0
40124	Cumberland County School Board	(5,370)	(19,495)	7,630	291	2,554	0	0
40125	Dickenson County School Board	(11,138)	(25,953)	7,839	2,692	6,385	0	0
40126	Dinwiddie County School Board	(13,667)	(57,644)	27,163	13,200	11,866	0	0
40128	Essex County Public Schools	(13,859)	(24,911)	5,601	(1,843)	3,167	0	0
40129	Fairfax County School Board	(1,312,937)	(4,658,097)	414,645	(880,015)	480,585	0	0
40130	Fauquier County School Board	(79,333)	(221,437)	37,220	(283)	54,756	0	0
40131	Floyd County School Board	(15,281)	(38,338)	250	(6,612)	578	0	0
40132	Fluvanna County Public Schools	(40,172)	(83,105)	4,222	(7,684)	9,141	0	0
40133	Franklin County Public Schools	(96,977)	(170,159)	(11,529)	(22,838)	289	0	0
40134	Frederick County School Board	(59,807)	(261,415)	61,518	(21,951)	21,211	0	0
40135	Giles County Schools	(7,364)	(31,736)	14,912	7,610	15,304	0	0
40136	Gloucester County School Board	(17,180)	(81,005)	28,434	19,303	11,987	0	0
40137	Goochland County School Board	(6,614)	(39,706)	17,418	6,421	8,959	0	0
40138	Grayson County School Board	(4,568)	(18,319)	14,209	3,337	6,343	0	0
40139	Greene County Public Schools	(16,512)	(49,200)	19,738	11,487	10,158	0	0
40140	Greensville County School Board	(15,640)	(43,167)	5,047	(2,509)	8,445	0	0
40141	Halifax County School Board	(32,716)	(75,898)	31,825	12,958	11,634	0	0
40142	Hanover County School Board	(97,850)	(290,956)	84,996	17,166	44,220	0	0
40143	Henrico County School Board	(108,303)	(706,581)	248,028	(17,369)	74,691	0	0
40144	Henry County Public Schools	(25,810)	(96,691)	39,310	7,132	27,135	0	0
40145	Highland County Public Schools	(4,672)	(7,277)	174	(1,090)	(47)	0	0
40146	Isle of Wight County Schools	(3,192)	(72,746)	37,459	17,038	19,435	0	0
40148	King George County School Board	(6,522)	(56,610)	27,807	11,672	22,827	0	0
40149	King & Queen County School Board	(384)	(9,644)	8,612	2,414	2,668	0	0
40150	King William County School Board	(27,144)	(46,916)	(6,297)	(10,938)	(5,470)	0	0
40151	Lancaster County Public Schools	(29,831)	(39,230)	(11,335)	(8,562)	(4,694)	0	0
40152	Lee County School Board	(37,067)	(64,946)	(3,086)	(5,755)	2,305	0	0
40153	Loudoun County School Board	1,054,515	(750,185)	1,196,053	165,374	172,768	0	0
40154	Louisa County Public Schools	20,574	(48,077)	64,881	16,163	20,236	0	0
40155	Lunenburg County School Board	6,057	(13,225)	13,874	6,865	8,283	0	0
40156	Madison County School Board	(14,904)	(31,526)	8,747	3,079	6,048	0	0
40157	Mathews County School Board	(3,847)	(15,676)	1,537	(5,660)	(982)	0	0
40158	Mecklenburg County School Board	(21,873)	(64,465)	10,125	(3,018)	4,758	0	0
40159	Middlesex County School Board	5,875	(21,461)	7,580	1,806	7,065	0	0



Group Life Insurance Program

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Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
40160	Montgomery County School Board	22,700	(98,139)	82,515	13,146	10,264	0	0
40162	Nelson County Public Schools	(22,533)	(43,025)	1,449	(1,740)	4,536	0	0
40163	New Kent County School Board	6,943	(33,306)	29,491	13,033	16,867	0	0
40165	Northampton County Schools	(20,525)	(37,138)	(4,419)	(5,835)	172	0	0
40166	Northumberland County School Board	(3,308)	(19,877)	13,108	4,595	6,349	0	0
40167	Nottoway County School Board	(27,662)	(41,563)	(2,213)	(7,428)	4,258	0	0
40168	Orange County Public Schools	(30,318)	(78,308)	23,133	7,881	12,346	0	0
40169	Page County Public Schools	(21,222)	(53,334)	20,899	5,634	15,311	0	0
40170	Patrick County School Board	(24,980)	(40,160)	10,945	3,676	9,238	0	0
40171	Pittsylvania County School Board	(44,455)	(133,668)	30,099	4,511	28,967	0	0
40172	Powhatan County School Board	(26,511)	(72,141)	13,918	(3,178)	4,745	0	0
40173	Prince Edward County School Board	(40,289)	(55,006)	(13,338)	(15,036)	(3,452)	0	0
40174	Prince George County School Board	(45,499)	(99,941)	14,632	(9,251)	12,279	0	0
40176	Prince William County School Board	240,411	(1,024,574)	1,027,386	289,348	573,343	0	0
40177	Pulaski County School Board	(18,667)	(54,907)	35,369	16,581	22,382	0	0
40178	Rappahannock County School Board	(2,496)	(13,432)	8,201	955	3,865	0	0
40179	Richmond County School Board	0	(15,577)	9,828	2,700	3,190	0	0
40180	Roanoke County School Board	(65,840)	(201,061)	94,012	6,851	36,481	0	0
40181	Rockbridge County School Board	(22,342)	(58,144)	1,074	(7,769)	4,912	0	0
40182	Rockingham County School Board	(22,619)	(160,639)	100,579	26,339	43,177	0	0
40183	Russell County School Board	(34,211)	(64,502)	(4,923)	(17,184)	(810)	0	0
40184	Scott County School Board	(17,744)	(54,830)	18,532	(2,916)	11,343	0	0
40185	Shenandoah County School Board	(29,773)	(113,224)	10,363	(14,391)	8,172	0	0
40186	Smyth County School Board	(29,012)	(65,739)	19,408	1,107	5,159	0	0
40187	Southampton County School Board	(20,167)	(46,224)	1,793	(1,312)	8,052	0	0
40188	Spotsylvania County School Board	(99,375)	(367,142)	86,647	(5,835)	55,736	0	0
40189	Stafford County School Board	162,274	(221,666)	370,884	160,987	166,535	0	0
40190	Surry County Schools	(23,110)	(32,575)	(726)	(2,445)	1,457	0	0
40191	Sussex County School Board	(13,941)	(27,721)	(514)	(4,095)	2,150	0	0
40192	Tazewell County Schools	(49,471)	(76,892)	22,674	5,225	17,783	0	0
40193	Warren County School Board	(8,823)	(70,264)	42,268	8,173	8,212	0	0
40195	Washington County School Board	(54,789)	(112,047)	15,959	(12,657)	6,626	0	0
40196	Westmoreland County School Board	(16,770)	(30,186)	1,937	(4,546)	4,058	0	0
40197	Wise County School Board	5,612	(52,228)	50,168	2,896	8,781	0	0
40198	Wythe County School Board	(21,850)	(58,312)	21,916	5,744	14,474	0	0
40199	York County School Board	(62,263)	(207,701)	29,977	(18,037)	34,531	0	0
40200	Alexandria City School Board	(171,995)	(488,239)	44,588	(73,387)	26,935	0	0
40201	Bristol City School Board	(7,156)	(29,178)	14,389	(3,809)	8,183	0	0
40202	Buena Vista City Schools	(11,990)	(20,036)	(896)	2,406	2,489	0	0
40203	Charlottesville Public Schools	(55,208)	(133,988)	(3,469)	(22,297)	(1,304)	0	0
40205	Danville City Schools	20,769	(78,264)	35,627	10,264	20,203	0	0
40206	Fredericksburg City Schools	(10,389)	(58,003)	33,775	17,795	16,298	0	0
40207	Hampton City Schools	(120,556)	(298,434)	115,758	13,771	47,271	0	0
40208	Harrisonburg City School Board	33,360	(70,727)	82,603	31,961	33,715	0	0
40209	Hopewell City School Board	(4,417)	(62,595)	33,876	22,945	20,887	0	0
40210	Lynchburg Public Schools	(105,787)	(179,437)	28,102	9,928	28,204	0	0
40211	Newport News Public Schools	(213,581)	(511,632)	101,268	(27,487)	75,817	0	0
40212	Norfolk Public Schools	(470,315)	(790,977)	(33,569)	(176,466)	8,535	0	0
40213	Petersburg City Schools	800	(52,162)	32,003	8,137	8,609	0	0
40214	Portsmouth School Board	(169,079)	(314,424)	(40,727)	(114,127)	(21,685)	0	0
40215	Radford City School Board	(8,678)	(25,181)	8,071	4,034	1,584	0	0
40216	Richmond Public Schools	(9,980)	(393,333)	364,414	(76,112)	10,253	0	0
40217	Roanoke City School Board	59,225	(124,995)	218,073	121,289	166,607	0	0
40219	Staunton City Schools	(12,597)	(44,182)	21,605	9,074	9,603	0	0
40220	Suffolk City School Board	(65,841)	(247,782)	42,036	(22,614)	46,363	0	0
40222	Winchester Public Schools	(18,828)	(72,848)	38,307	11,099	21,822	0	0
40223	Martinsville City Schools	(25,241)	(45,284)	543	(5,929)	2,872	0	0
40224	Falls Church Public Schools	(13,589)	(77,052)	18,678	6,283	21,922	0	0
40225	Colonial Heights City Schools	(19,462)	(56,469)	14,785	(1,514)	10,599	0	0
40230	Covington City School Board	(70,026)	(66,855)	(65,206)	(60,566)	0	0	0
40231	Fairfax City School Board	(222)	(378)	(39)	(106)	(8)	0	0
40232	Franklin City Public Schools	(13,622)	(19,384)	14,082	3,682	10,103	0	0
40233	Chesapeake Public Schools	13,591	(507,745)	367,361	120,834	210,131	0	0
40234	Virginia Beach City School Board	(611,744)	(1,363,979)	110,537	(158,059)	103,836	0	0
40236	Manassas Park City Schools	(11,373)	(59,040)	20,345	(4,661)	14,773	0	0
40306	Town of West Point School Board	(8,560)	(19,002)	970	(924)	4,967	0	0
40307	Lexington City School Board	502	(6,771)	3,524	(194)	596	0	0
40308	Waynesboro Public Schools	1,607	(33,640)	44,468	24,377	28,048	0	0
40309	Town of Colonial Beach Schools	314	(6,353)	8,653	4,491	8,082	0	0
40313	Galax City Schools	(1,957)	(17,082)	12,632	5,574	5,157	0	0
40314	Norton City Schools	1,599	(3,774)	11,154	4,599	2,263	0	0
40332	Manassas City Schools	(25,032)	(138,013)	74,636	(14,523)	22,623	0	0
40335	City of Salem Schools	(9,397)	(56,076)	31,154	11,010	10,250	0	0
40402	Williamsburg-James City County School Board	(37,032)	(192,157)	58,411	19,213	31,071	0	0
40403	Poquoson City Public Schools	(23,147)	(42,599)	(3,241)	(9,771)	(625)	0	0



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
40410	Valley Vocational Technical Center	(2,108)	(5,957)	1,108	659	2,132	0	0
40412	Charlottesville/Albemarle Vo-Tech Center	3,653	163	4,709	3,132	950	0	0
40414	Jackson River Technical Ctr	(7,564)	(7,399)	(7,085)	(6,855)	0	0	0
40415	New Horizons Technical Center	(7,098)	(25,644)	7,597	(1,970)	3,024	0	0
40416	Northern Neck Regional Vocational Center	(3,591)	(5,618)	(2,625)	(3,091)	(2,120)	0	0
40417	Rowanty Vocational Technical Center	772	(1,086)	1,063	269	114	0	0
40418	Amelia-Nottoway Vocational Center	1,084	14	1,173	1,327	408	0	0
40421	Northern Neck Regional Special Education Program	(3,994)	(4,738)	(2,132)	356	1,181	0	0
40423	Maggie Walker Governor's School for Govt & Intl Studies	(6,096)	(12,995)	5,057	(519)	1,947	0	0
40424	Appomattox Region Governor's School	3,194	(1,921)	4,206	653	1,543	0	0
40425	Bridging Communities Regional Career and Tech Center	(133)	(1,135)	1,294	1,419	310	0	0
55100	Accomack County	(5,178)	(32,353)	8,931	3,315	10,484	0	0
55101	Albemarle County	73,398	(51,391)	109,038	53,189	61,770	0	0
55102	Alleghany County	(6,611)	(22,466)	7,390	1,312	6,261	0	0
55103	Amelia County	2,698	(7,729)	8,959	848	2,130	0	0
55104	Amherst County	9,348	(13,380)	20,194	1,262	4,202	0	0
55105	Appomattox County	170	(8,061)	8,024	4,107	4,128	0	0
55107	Augusta County	12,300	(40,878)	38,451	13,097	25,951	0	0
55108	Bath County	(1,086)	(7,264)	2,178	9	854	0	0
55109	Bedford County	586	(43,487)	26,743	6,545	17,854	0	0
55110	Bland County	610	(5,881)	3,466	(239)	1,220	0	0
55111	Botetourt County	15,040	(15,322)	27,997	9,108	10,223	0	0
55112	Brunswick County	7,044	(11,699)	8,581	1,918	3,789	0	0
55113	Buchanan County	(11,333)	(30,871)	8,377	5,319	10,513	0	0
55114	Buckingham County	8,978	(2,136)	15,463	7,990	3,712	0	0
55115	Campbell County	3,315	(32,512)	18,844	5,834	10,429	0	0
55116	Caroline County	(14,123)	(54,881)	9,052	9,747	13,892	0	0
55117	Carroll County	(13,528)	(27,778)	5,717	6,709	6,175	0	0
55118	Charles City County	10,569	(32)	12,367	3,221	3,298	0	0
55119	Charlotte County	(3,435)	(12,490)	5,218	2,914	4,176	0	0
55120	Chesterfield County	177,763	(271,687)	494,290	270,261	307,193	0	0
55121	Clarke County	1,109	(10,897)	6,945	932	3,088	0	0
55122	Craig County	2,845	(1,702)	4,590	2,135	1,081	0	0
55123	Culpeper County	(395)	(45,185)	19,533	(40)	14,642	0	0
55124	Cumberland County	(1,246)	(7,911)	6,451	2,153	3,546	0	0
55126	Dinwiddie County	1,702	(20,370)	17,609	6,205	4,879	0	0
55128	Essex County	903	(7,096)	8,768	463	850	0	0
55130	Fauquier County	37,222	(72,798)	66,724	23,866	41,545	0	0
55131	Floyd County	5,041	(8,596)	7,101	1,376	2,517	0	0
55132	Fluvanna County	9,714	(10,156)	17,487	9,205	9,313	0	0
55133	Franklin County	17,080	(25,893)	32,329	16,782	16,298	0	0
55134	Frederick County	4,835	(99,490)	45,567	7,193	33,391	0	0
55135	Giles County	(4,072)	(15,277)	5,651	(1,777)	2,465	0	0
55136	Gloucester County	12,462	(34,146)	20,311	4,475	14,159	0	0
55137	Goochland County	38,038	(2,642)	42,439	21,539	17,220	0	0
55138	Grayson County	3,276	(7,534)	10,001	6,838	4,968	0	0
55139	Greene County	3,822	(9,562)	13,144	6,864	8,966	0	0
55140	Greensville County	202	(10,504)	8,553	1,957	3,236	0	0
55141	Halifax County	2,754	(13,455)	14,960	5,836	8,380	0	0
55142	Hanover County	(22,681)	(167,659)	57,373	(88)	28,476	0	0
55143	Henrico County	(95,224)	(638,933)	292,780	108,642	106,742	0	0
55144	Henry County	28,485	(15,734)	55,884	37,646	30,655	0	0
55145	Highland County	(423)	(3,215)	903	(1,012)	(1,263)	0	0
55146	Isle of Wight County	10,466	(24,245)	30,413	15,772	19,247	0	0
55147	James City County	(48,160)	(123,490)	41,109	7,858	26,040	0	0
55148	King George County	19,759	(12,303)	32,660	16,491	7,890	0	0
55149	King and Queen County	9,635	315	11,399	5,621	4,624	0	0
55150	King William County	14,705	(1,847)	13,371	5,288	3,506	0	0
55151	Lancaster County	(1,175)	(11,016)	8,052	2,299	3,497	0	0
55152	Lee County	(975)	(11,565)	7,852	3,747	1,897	0	0
55153	Loudoun County	630,556	(66,907)	673,302	23,135	161,589	0	0
55154	Louisa County	25,369	(9,460)	39,283	17,765	16,882	0	0
55155	Lunenburg County	2,603	(2,106)	6,037	4,674	4,060	0	0
55156	Madison County	6,773	(6,541)	11,361	2,438	3,899	0	0
55157	Mathews County	7,637	(1,144)	8,350	3,317	2,747	0	0
55158	Mecklenburg County	9,471	(11,763)	18,543	7,627	9,345	0	0
55159	Middlesex County	4,125	(4,812)	6,397	1,775	2,303	0	0
55160	Montgomery County	4,758	(40,922)	27,622	7,842	20,486	0	0
55162	Nelson County	(321)	(10,657)	2,690	(2,261)	611	0	0
55163	New Kent County	22,102	(3,212)	32,646	13,489	11,319	0	0
55165	Northampton County	3,553	(20,470)	8,596	(1,769)	2,603	0	0
55166	Northumberland County	2,330	(8,857)	6,434	1,169	1,220	0	0
55167	Nottoway County	(771)	(8,049)	6,411	2,510	3,150	0	0
55168	Orange County	21,211	(9,441)	35,259	17,849	22,862	0	0
55169	Page County	8,503	(10,095)	19,056	8,060	8,330	0	0



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55170	Patrick County	(14)	(17,073)	7,209	2,923	5,452	0	0
55171	Pittsylvania County	6,713	(22,984)	38,683	7,078	8,084	0	0
55172	Powhatan County	15,573	(6,836)	25,992	16,235	11,261	0	0
55173	Prince Edward County	(1,247)	(12,491)	7,418	2,607	2,790	0	0
55174	Prince George County	10,300	(21,518)	24,131	12,551	16,308	0	0
55176	Prince William County	176,468	(539,374)	378,647	(70,949)	176,986	0	0
55177	Pulaski County	18,076	(13,685)	34,154	16,115	9,784	0	0
55178	Rappahannock County	2,087	(6,890)	3,622	984	1,313	0	0
55179	Richmond County	4,565	(2,847)	10,252	5,208	4,192	0	0
55180	Roanoke County	(10,780)	(111,651)	76,696	41,987	51,639	0	0
55181	Rockbridge County	8,938	(10,207)	14,874	9,526	8,582	0	0
55182	Rockingham County	29,140	(37,892)	61,591	23,761	28,708	0	0
55183	Russell County	(6,219)	(17,341)	4,925	534	2,859	0	0
55184	Scott County	5,892	(7,285)	16,952	7,794	6,562	0	0
55185	Shenandoah County	21,376	(14,706)	38,208	21,073	20,597	0	0
55186	Smyth County	3,815	(12,658)	18,658	8,517	8,362	0	0
55187	Southampton County	(7,713)	(22,396)	7,540	(3,922)	1,603	0	0
55188	Spotsylvania County	105,304	(48,254)	148,505	38,951	43,189	0	0
55189	Stafford County	109,679	(41,255)	148,845	41,643	53,267	0	0
55190	Surry County	1,386	(8,014)	6,925	3,293	3,277	0	0
55191	Sussex County	(2,629)	(12,880)	5,769	1,653	4,105	0	0
55192	Tazewell County	(6,914)	(26,405)	17,968	5,532	7,324	0	0
55193	Warren County	16,700	(13,472)	31,946	10,911	6,999	0	0
55195	Washington County	855	(21,898)	18,611	7,309	8,518	0	0
55196	Westmoreland County	7,989	(8,749)	15,027	3,682	1,817	0	0
55197	Wise County	1,165	(21,129)	22,121	9,519	6,011	0	0
55198	Wythe County	1,376	(10,331)	12,204	3,392	4,625	0	0
55199	York County	(19,848)	(122,677)	27,091	9,948	37,818	0	0
55201	City of Bristol	(31,196)	(48,101)	(4,562)	(14,564)	2,072	0	0
55202	City of Buena Vista	(2,310)	(9,311)	2,868	501	2,075	0	0
55203	Town of St. Paul	206	(1,338)	1,779	620	786	0	0
55204	Town of Clifton Forge	(4,512)	(6,470)	(636)	299	(30)	0	0
55206	City of Fredericksburg	379	(53,833)	37,507	9,987	12,761	0	0
55207	City of Hampton	(173,472)	(289,807)	48,408	(23,108)	38,981	0	0
55208	City of Harrisonburg	(16,539)	(87,576)	22,567	(2,100)	20,129	0	0
55209	City of Hopewell	(31,285)	(68,771)	(6,537)	(12,160)	3,574	0	0
55210	City of Lynchburg	(35,925)	(139,624)	69,537	32,701	63,355	0	0
55211	Town of Crewe	(1,826)	(4,183)	(910)	(2,173)	461	0	0
55212	City of Norfolk	485,900	332,115	599,513	537,723	472,728	0	0
55213	City of Petersburg	(69)	(70,035)	(918)	(10,417)	14,076	0	0
55214	City of Portsmouth	(65,268)	(203,688)	51,779	(19,078)	23,418	0	0
55215	City of Radford	6,700	(16,985)	20,172	3,135	7,085	0	0
55216	City of Richmond	(71,162)	(105,231)	(15,571)	(26,962)	4,519	0	0
55217	City of Roanoke	(16,863)	(31,250)	(2,887)	(8,286)	2,644	0	0
55218	Town of Craigsville	(257)	(555)	(150)	(168)	(54)	0	0
55219	City of Staunton	(7,409)	(41,366)	7,854	1,208	7,004	0	0
55220	City of Suffolk	(54,663)	(182,012)	66,957	11,824	49,642	0	0
55221	City of Williamsburg	(6,062)	(29,332)	11,597	(2,835)	4,690	0	0
55222	City of Winchester	14,435	(52,097)	45,015	24,511	32,851	0	0
55223	City of Martinsville	(7,725)	(34,809)	15,001	2,615	8,645	0	0
55224	City of Falls Church	(2,246)	(3,666)	1,986	1,711	1,291	0	0
55225	City of Colonial Heights	(17,000)	(39,365)	9,644	(4,240)	6,563	0	0
55226	Town of Front Royal	(15,868)	(30,229)	(2,077)	(8,123)	354	0	0
55229	Town of Chilhowie	713	(1,217)	1,938	229	(48)	0	0
55230	City of Covington	(10,633)	(15,878)	(2,441)	(5,202)	852	0	0
55231	Town of Floyd	650	98	805	421	180	0	0
55232	City of Franklin	(5,617)	(20,909)	14,136	13,990	13,602	0	0
55233	City of Chesapeake	(10,752)	(381,445)	241,937	111,312	194,674	0	0
55234	City of Virginia Beach	(350,848)	(998,992)	226,659	57,305	254,528	0	0
55235	City of Norton	1,591	(5,250)	7,547	2,009	2,253	0	0
55236	City of Manassas Park	15,345	(6,609)	34,294	20,279	18,686	0	0
55239	Town of Grottoes	672	(528)	3,009	3,485	1,270	0	0
55240	Town of Onley	(617)	(1,542)	(584)	(234)	1,088	0	0
55241	Town of West Point	3,121	(1,005)	5,789	3,764	3,141	0	0
55242	Town of South Hill	39,003	32,261	43,276	2,973	2,503	0	0
55245	Town of Scottsville	829	389	1,155	1,043	678	0	0
55246	Town of Burkeville	25	(198)	365	263	567	0	0
55247	Town of Madison	689	212	187	88	(33)	0	0
55250	Town of Rich Creek	1,625	(31)	450	(90)	108	0	0
55252	Town of Windsor	184	(1,425)	822	728	525	0	0
55254	Town of Stephens City	167	(790)	1,834	933	407	0	0
55257	Town of Lebanon	(6,744)	(9,546)	(2,791)	(4,372)	(1,643)	0	0
55258	City of Newport News	280,936	18,855	266,297	91,804	86,770	0	0
55260	Town of Haymarket	502	(1,023)	986	593	408	0	0
55261	Town of Lovettsville	(1,135)	(2,621)	(1,026)	29	21	0	0



Group Life Insurance Program

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Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55264	Town of Eastville	3,019	2,502	1,178	(151)	(311)	0	0
55267	Town of Glade Spring	2,725	2,195	3,090	2,862	2,836	0	0
55300	Town of Abingdon	(23,772)	(27,537)	(11,304)	(9,122)	837	0	0
55301	Town of Dumfries	9,568	2,797	10,886	6,830	4,886	0	0
55302	Town of Iron Gate	(59)	(182)	(30)	(57)	(17)	0	0
55303	Town of Montross	(102)	(362)	(88)	(57)	31	0	0
55304	Town of South Boston	(3,101)	(9,597)	986	(1,723)	1,012	0	0
55305	Town of Gretna	188	(992)	670	332	471	0	0
55306	Town of Remington	324	(79)	463	64	246	0	0
55307	City of Lexington	(3,161)	(13,111)	5,745	3,187	4,983	0	0
55308	City of Waynesboro	(16,314)	(41,232)	1,563	(7,822)	7,392	0	0
55309	Town of Colonial Beach	5,121	680	7,756	3,382	1,853	0	0
55310	Town of Smithfield	(1,567)	(8,717)	1,059	(1,189)	1,360	0	0
55311	Town of Brookneal	(892)	(1,405)	(905)	(675)	(30)	0	0
55312	Town of Hamilton	(2,363)	(2,613)	(428)	(98)	93	0	0
55313	City of Galax	(3,018)	(14,138)	8,527	(916)	2,876	0	0
55314	Town of Jonesville	(2,014)	(2,192)	(1,047)	(830)	(187)	0	0
55315	Town of Wytheville	5,512	(11,367)	11,978	(1,119)	5,718	0	0
55317	Town of Vienna	(9,467)	(37,985)	4,803	464	10,008	0	0
55318	Town of Vinton	(11,473)	(15,734)	2,571	3,918	3,537	0	0
55319	City of Emporia	(827)	(12,014)	7,720	1,972	4,467	0	0
55320	Town of Culpeper	4,470	(18,132)	18,217	10,886	10,066	0	0
55321	Town of Woodstock	(3,203)	(9,884)	(670)	(2,254)	440	0	0
55322	Town of Glasgow	(440)	(686)	(143)	(303)	(281)	0	0
55323	Town of Marion	(3,247)	(10,620)	2,142	2,697	2,537	0	0
55324	Town of Altavista	422	(5,489)	3,196	(323)	3,993	0	0
55325	Town of Herndon	(19,923)	(53,620)	6,954	(2,976)	8,535	0	0
55326	Town of Pearisburg	(1,595)	(4,109)	861	(4)	190	0	0
55329	Town of Leesburg	17,373	(47,566)	39,853	12,424	23,228	0	0
55330	Town of Chatham	(3,649)	(2,491)	(468)	695	483	0	0
55331	Town of Bowling Green	1,298	(844)	(671)	(1,065)	(381)	0	0
55332	City of Manassas	(15,535)	(77,968)	37,353	(819)	24,862	0	0
55334	Town of Boynton	1,134	501	1,339	998	1,265	0	0
55335	City of Salem	(19,267)	(66,156)	16,863	4,208	12,379	0	0
55336	Town of McKenney	397	256	492	362	357	0	0
55338	Town of Quantico	(930)	(504)	110	(5)	(12)	0	0
55339	Town of Halifax	238	(787)	512	98	73	0	0
55340	Town of Blacksburg	(30,700)	(58,834)	(11,112)	(19,172)	4,370	0	0
55341	Town of Chincoteague	(1,910)	(6,773)	(320)	(1,704)	(180)	0	0
55342	Town of Lawrenceville	534	(1,302)	1,635	1,059	1,118	0	0
55343	Town of Amherst	1,107	(1,363)	1,613	96	704	0	0
55344	Town of Stanley	(750)	(1,706)	948	(519)	6	0	0
55345	Town of Hillsville	267	(2,694)	3,023	854	2,233	0	0
55346	Town of Elkton	684	(2,310)	1,753	481	602	0	0
55347	Town of Bridgewater	(6,515)	(10,432)	(1,524)	(1,609)	1,018	0	0
55348	Town of Purcellville	6,812	(5,960)	10,548	5,186	6,387	0	0
55349	Town of Timberville	(320)	(1,660)	655	12	129	0	0
55350	Town of Wise	(1,783)	(6,062)	3,211	3,367	2,761	0	0
55351	Town of New Market	771	(1,135)	1,988	693	253	0	0
55353	Town of Rocky Mount	(299)	(7,444)	1,419	1,528	3,960	0	0
55355	Town of Luray	(1,077)	(5,399)	1,608	95	1,225	0	0
55357	Town of Strasburg	(4,996)	(10,161)	(869)	(3,889)	932	0	0
55358	Town Of Appomattox	9,835	1,587	1,027	258	606	0	0
55359	Town of Clarksville	740	(1,761)	1,194	275	344	0	0
55360	Town of Dublin	1,766	(450)	3,943	1,710	1,327	0	0
55361	Town of Middleburg	785	(2,133)	1,942	72	874	0	0
55363	Town of Chase City	(2,585)	(4,053)	(171)	(1,250)	(279)	0	0
55364	Town of Bedford	(410)	(10,463)	4,640	713	3,681	0	0
55365	City of Poquoson	(3,814)	(16,687)	5,589	1,558	4,252	0	0
55366	Town of Ashland	(2,427)	(9,375)	2,871	2,450	2,802	0	0
55367	Town of Broadway	1,031	(1,381)	2,654	1,099	1,394	0	0
55368	Town of Berryville	(329)	(3,799)	1,567	(649)	376	0	0
55370	Town of Urbanna	(76)	(323)	(157)	131	407	0	0
55371	Town of Bluefield	(149)	(5,130)	4,343	1,410	3,199	0	0
55372	Town of Weber City	(445)	(808)	(94)	(69)	(404)	0	0
55374	Town of Hurt	435	(291)	721	993	116	0	0
55376	Town of Coeburn	(21)	(1,393)	1,206	591	1,108	0	0
55377	Town of Dayton	(1,434)	(1,548)	1,091	137	176	0	0
55378	Town of Courtland	(68)	(265)	105	15	62	0	0
55379	Town of Cape Charles	(271)	(3,497)	1,221	539	1,414	0	0
55381	Town of Warsaw	1,280	(996)	1,377	610	1,076	0	0
55382	Town of Grundy	(2,941)	(4,340)	(2,080)	(1,097)	290	0	0
55383	Town of Warrenton	1,640	(10,215)	11,425	3,398	5,606	0	0
55384	Town of Louisa	(3,104)	(4,029)	(1,557)	(581)	(624)	0	0
55385	Town of Kenbridge	481	(711)	1,425	864	520	0	0



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55386	Town of Mt. Jackson	582	(1,783)	1,380	(252)	506	0	0
55387	Town of Pulaski	(8,165)	(13,771)	448	(1,131)	3,154	0	0
55389	Town of Pembroke	(108)	(742)	33	(643)	(196)	0	0
55390	Town of Parksley	247	(570)	(134)	511	174	0	0
55391	Town of Onancock	(1,941)	(2,906)	(1,425)	(1,895)	(376)	0	0
55392	Town of Victoria	179	(893)	1,133	740	1,239	0	0
55393	Town of Shenandoah	1,193	(732)	1,994	104	498	0	0
55395	Town of Round Hill	107	(436)	2,402	198	1,086	0	0
55396	Town of Kilmarnock	657	(1,285)	2,763	2,027	1,875	0	0
55397	Town of Orange	(3,814)	(7,614)	1,357	(1,575)	872	0	0
55399	Town of Blackstone	4,564	(127)	8,521	3,556	2,236	0	0
55401	Southeastern Virginia Public Service Authority	(12,890)	(19,776)	596	(3,671)	1,939	0	0
55402	Pittsylvania Co Svc Auth	(4,149)	(4,957)	(5,056)	0	0	0	0
55403	Rappahannock Area Youth Services & Group Home Commission	(299)	(1,446)	800	1,049	999	0	0
55404	Appomattox Regional Library	(37)	(2,078)	99	(298)	(71)	0	0
55405	Staunton Redevelopment & Housing Authority	487	(762)	539	(41)	330	0	0
55408	Alleghany Highlands Regional Library, Inc.	(32)	(188)	69	(50)	12	0	0
55409	Southside Regional Juvenile Group Home Commission	(308)	(521)	(160)	(248)	(168)	0	0
55411	Hampton Roads Sanitation District	(45,680)	(150,411)	30,698	(21,910)	25,964	0	0
55412	Peninsula Airport Commission	(2,902)	(7,982)	389	981	920	0	0
55413	Richmond Redevelopment & Housing Authority	(12,349)	(22,085)	1,421	(10,068)	2,083	0	0
55415	Chesapeake Redevelopment & Housing Authority	(2,091)	(5,720)	2,548	785	1,525	0	0
55417	Norfolk Airport Authority	(11,462)	(36,545)	6,381	907	7,799	0	0
55418	Charlottesville Redevelopment & Housing Authority	1,589	361	3,805	1,110	2,503	0	0
55419	Hampton Redevelopment & Housing Authority	(8,812)	(13,705)	(3,556)	(2,950)	(1,513)	0	0
55420	Loudoun County Sanitation Authority	13,984	(42,641)	42,466	7,006	20,374	0	0
55421	Danville Redevelopment & Housing Authority	(155)	(3,605)	661	(199)	1,752	0	0
55422	NRV Regional Water Authority	1,081	(2,926)	1,357	(583)	920	0	0
55423	Northern Virginia Juvenile Detention Center	(27,775)	(26,542)	(11,873)	(7,388)	(804)	0	0
55425	Colonial Behavioral Health	(19,328)	(32,923)	(2,272)	(7,707)	6	0	0
55426	Blacksburg-VPI Sanitation Authority	(2,447)	(4,036)	(758)	(1,294)	285	0	0
55427	Potomac River Fisheries Commission	(416)	(721)	252	(328)	(97)	0	0
55428	Chesapeake Bay Bridge & Tunnel District	(12,390)	(27,081)	2,760	(3,807)	3,926	0	0
55429	Alexandria Redevelopment & Housing Authority	(16,713)	(20,487)	(2,623)	(5,615)	(1,571)	0	0
55430	Albemarle County Service Authority	6,574	(5,942)	9,107	4,138	5,045	0	0
55431	Franklin Redevelopment & Housing Authority	(4,096)	(4,168)	(1,780)	1,282	622	0	0
55432	Bristol Redevelopment & Housing Authority	(1,290)	(3,666)	7	(731)	263	0	0
55433	Norfolk Redevelopment & Housing Authority	(60,782)	(76,216)	(37,470)	(32,791)	(9,005)	0	0
55435	Richmond Metropolitan Authority	(16,460)	(21,375)	(11,231)	(5,580)	460	0	0
55436	Riverside Regional Jail	(68,796)	(87,729)	(21,727)	(2,866)	6,387	0	0
55439	Rappahannock-Rapidan Planning District Commission	282	(597)	1,139	701	615	0	0
55440	Shenandoah Valley Juvenile Detention Center	(10,694)	(17,088)	(6,305)	(3,596)	1,796	0	0
55443	Bedford Public Library	(673)	(1,716)	875	306	622	0	0
55445	Chesterfield County Health Center Commission	(11,066)	(18,351)	5,247	(5,714)	2,665	0	0
55446	Washington County Service Authority	(4,616)	(12,301)	1,262	(451)	441	0	0
55447	Rappahannock Area Community Services Board	(8,101)	(53,646)	14,089	(7,774)	6,677	0	0
55449	Hampton Roads Planning District Commission	(3,814)	(10,746)	1,136	(150)	2,776	0	0
55450	Meherrin Regional Library	(651)	(1,315)	(555)	(562)	(122)	0	0
55453	Rockbridge Area Community Services Board	(14,562)	(18,002)	(2,550)	(2,750)	1,923	0	0
55454	Greensville/Emporia Department of Social Services	(2,072)	(4,412)	(775)	(1,360)	(1,327)	0	0
55455	James City Service Authority	4,251	(6,631)	10,384	6,075	5,379	0	0
55456	Accomack-Northampton Planning District Commission	(820)	(2,394)	592	60	497	0	0
55457	Harrisonburg/Rockingham Sewer Authority	(933)	(4,318)	1,664	(398)	233	0	0
55458	Wytheville Redevelopment & Housing Authority	(384)	(1,386)	274	(62)	(12)	0	0
55459	Waynesboro Redevelopment and Housing Authority	(778)	(1,353)	1,393	855	937	0	0
55460	Region Ten Community Services Board	(65,538)	(107,968)	(27,924)	954	7,171	0	0
55462	LENOWISCO Planning District Commission	(640)	(819)	295	20	(38)	0	0
55465	Rivanna Water & Sewer Authority	8,577	(5,570)	13,280	5,390	5,881	0	0
55466	Appomattox River Water Authority	(716)	(4,246)	1,826	1,966	2,695	0	0
55467	Campbell County Utilities and Service Authority	(284)	(3,361)	1,774	234	851	0	0
55469	Eastern Shore Community Services Board	(14,619)	(22,135)	(6,978)	(6,414)	1,315	0	0
55470	ANCHOR Commission	141	(347)	34	(221)	439	0	0
55471	Horizon Behavioral Health	(132,158)	(140,347)	(44,254)	(39,614)	5,152	0	0
55472	District 19 Community Services Board	(16,720)	(32,942)	(1,816)	(7,851)	1,948	0	0
55473	Hampton Roads Transit	(7,573)	(37,991)	32,997	12,370	20,910	0	0
55474	Upper Occoquan Sewage Authority	(22,609)	(47,868)	5,955	(6,024)	9,200	0	0
55475	New River Valley Juvenile Detention Home	(1,616)	(3,090)	700	330	580	0	0
55477	Frederick County Sanitation Authority	6,652	(3,574)	11,555	3,739	3,292	0	0
55479	Cumberland Mountain Community Services	(17,655)	(36,909)	424	(5,338)	7,144	0	0
55482	Middle Peninsula/Northern Neck Public Service Authority	(53,188)	(71,349)	(24,702)	(15,097)	1,119	0	0
55483	Rockbridge County Public Service Authority	(625)	(1,446)	(54)	(239)	416	0	0
55484	Danville-Pittsylvania Community Services	(5,314)	(26,881)	15,171	3,843	9,519	0	0
55485	Crater Youth Care Commission	(3,207)	(5,292)	(1,011)	(1,933)	491	0	0
55486	Hampton Roads Workforce Council	26,294	18,198	33,225	25,831	12,176	0	0
55487	Capital Regional Airport Commission	(21,128)	(39,430)	(9,302)	2,166	11,205	0	0



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Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55488	Northwestern Community Services Board	7,421	(20,049)	3,436	(14,007)	(6,022)	0	0
55489	Harrisonburg-Rockingham Community Services Board	8,699	(9,103)	15,208	3,882	4,694	0	0
55491	Middle Peninsula Regional Security Center	2,470	(4,487)	6,108	2,926	1,880	0	0
55492	Northern Neck Planning District Commission	180	(510)	205	(289)	(122)	0	0
55493	Planning District One Community Services Board	322	(314)	763	156	120	0	0
55494	Rockbridge Area Social Services Board	396	(1,421)	2,311	614	382	0	0
55495	Dinwiddie County Water Authority	334	(803)	2,141	1,646	1,670	0	0
55496	Rappahannock Rapidan Community Services	9,867	(13,319)	29,701	12,897	14,202	0	0
55498	Valley Community Services Board	(31,519)	(49,441)	(16,831)	4,482	10,341	0	0
55499	Eastern Shore Public Library	1,075	402	1,368	1,034	728	0	0
55500	Alexandria City Public Schools	(19,430)	(29,146)	4,607	(724)	1,273	0	0
55501	Albemarle County Public Schools	30,177	7,871	22,722	13,590	7,021	0	0
55502	Alleghany Highlands Public Schools	354	(3,123)	4,471	3,178	4,419	0	0
55503	Charlottesville City Public Schools	(2,786)	(6,703)	6	(775)	842	0	0
55504	Amherst County Public Schools	(3,349)	(8,078)	1,057	(1,173)	1,722	0	0
55505	Appomattox County Public Schools	(435)	(1,195)	1,300	145	370	0	0
55506	Arlington County Public Schools	16,648	(45,635)	30,941	10,240	22,184	0	0
55507	Augusta County Public Schools	3,585	(2,148)	8,762	5,441	5,637	0	0
55508	Bath County Public Schools	(1,278)	(1,854)	608	315	772	0	0
55509	Bedford County Public Schools	(11,961)	(18,996)	2,135	904	2,024	0	0
55510	Bland County Public Schools	(729)	(714)	1,094	2,267	2,328	0	0
55511	Botetourt County Public Schools	1,495	(6,127)	4,223	2,892	5,410	0	0
55512	Norfolk Public Schools	(37,002)	(70,241)	(6,871)	(10,621)	9,013	0	0
55513	Petersburg City Public Schools	4,614	(253)	10,338	5,533	3,955	0	0
55514	Buckingham County Public Schools	(1,659)	(3,224)	(208)	(664)	(390)	0	0
55515	Radford City Public Schools	(506)	(1,137)	92	5	495	0	0
55516	Caroline County Public Schools	1,144	(1,355)	5,964	2,524	3,512	0	0
55517	Carroll County Public Schools	(5,468)	(7,714)	(445)	(1,404)	116	0	0
55518	Charles City County Public Schools	277	(651)	133	(61)	275	0	0
55519	Charlotte County Public Schools	(2,420)	(2,693)	13	(385)	(3)	0	0
55520	Chesterfield County Public Schools	55,315	(27,118)	43,531	37,260	19,525	0	0
55521	Clarke County Public Schools	(3,307)	(3,737)	(1,834)	(1,768)	202	0	0
55522	Winchester City Public Schools	3,355	(2,280)	6,981	4,927	3,902	0	0
55523	Culpeper County Public Schools	(3,195)	(13,093)	2,882	2,663	5,283	0	0
55524	Cumberland County Public Schools	(1,496)	(2,515)	(309)	(18)	468	0	0
55525	Dickenson County Public Schools	(2,190)	(4,792)	(530)	(421)	666	0	0
55526	Dinwiddie County Public Schools	(1,577)	(6,613)	179	(321)	324	0	0
55528	Essex County Public Schools	(275)	(1,131)	1,991	1,393	1,912	0	0
55530	Covington City Public Schools	(4,206)	(4,438)	(4,565)	(4,169)	(4,332)	0	0
55531	Floyd County Public Schools	(2,084)	(4,831)	840	(652)	435	0	0
55532	Fluvanna County Public Schools	(5,871)	(8,442)	86	1,091	1,294	0	0
55533	Chesapeake City Public Schools	(27,798)	(60,391)	19,335	10,785	27,685	0	0
55534	Virginia Beach City Public Schools	(6,778)	(101,698)	75,630	51,883	64,369	0	0
55535	Giles County Public Schools	2,512	1,173	1,227	410	685	0	0
55536	Gloucester County Public Schools	2,869	(4,894)	3,765	1,388	4,007	0	0
55537	Goochland County Public Schools	4,123	1,323	5,450	3,909	994	0	0
55538	Grayson County Public Schools	(2,359)	(3,040)	1,320	452	764	0	0
55539	Greene County Public Schools	(2,379)	(5,017)	1,578	1,894	1,316	0	0
55540	Greensville County Public Schools	(1,520)	(3,457)	(1,025)	(1,234)	12	0	0
55541	Halifax County Public Schools	(1,588)	(3,064)	4,440	4,008	2,467	0	0
55542	Hanover County Public Schools	(9,508)	(18,052)	1,004	397	5,598	0	0
55543	Henrico County Public Schools	(2,872)	(3,002)	(899)	(248)	254	0	0
55544	Henry County Public Schools	(7,268)	(12,716)	(1,026)	(3,761)	2,019	0	0
55545	Highland County Public Schools	(686)	(1,068)	(272)	(228)	100	0	0
55546	Isle of Wight County Public Schools	1,037	(6,928)	2,556	4,783	2,163	0	0
55548	King George County Public Schools	1,560	(4,600)	5,484	3,924	4,747	0	0
55549	King and Queen County Public Schools	(1,064)	(1,920)	1,086	162	(416)	0	0
55550	King William County Public Schools	(1,466)	(3,431)	5,072	787	874	0	0
55551	Lancaster County Public Schools	(2,529)	(4,029)	(1,309)	(839)	87	0	0
55552	Lee County Public Schools	(494)	(4,749)	2,208	1,830	712	0	0
55553	Loudoun County Public Schools	176,107	(31,651)	209,734	121,921	109,584	0	0
55554	Louisa County Public Schools	437	(6,007)	11,477	8,122	8,299	0	0
55555	Lunenburg County Public Schools	(1,069)	(2,198)	(76)	(491)	171	0	0
55556	Madison County Public Schools	(129)	(1,892)	1,694	1,267	1,380	0	0
55557	Mathews County Public Schools	(654)	(2,418)	(134)	(252)	(203)	0	0
55558	Mecklenburg County Public Schools	4,153	636	4,022	3,740	1,682	0	0
55559	Middlesex County Public Schools	257	(977)	1,023	899	1,106	0	0
55560	Montgomery County Public Schools	(15,432)	(14,852)	1,055	(5,882)	202	0	0
55562	Nelson County Public Schools	(4,602)	(7,255)	(1,170)	(55)	1,615	0	0
55563	New Kent County Public Schools	108	(2,578)	1,427	292	877	0	0
55565	Northampton County Public Schools	(2,509)	(4,317)	(461)	(205)	(116)	0	0
55566	Northumberland County Public Schools	(4,059)	(4,715)	(2,417)	72	56	0	0
55567	Nottoway County Public Schools	(946)	(2,135)	1,551	997	1,883	0	0
55568	Orange County Public Schools	(1,652)	(8,205)	4,238	4,671	1,975	0	0
55569	Page County Public Schools	(2,690)	(5,988)	2,514	1,846	2,011	0	0



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55570	Patrick County Public Schools	318	(3,154)	4,857	3,575	3,330	0	0
55571	Pittsylvania County Public Schools	(610)	(5,815)	6,311	5,217	3,557	0	0
55572	Powhatan County Public Schools	39	(2,779)	4,680	1,845	(573)	0	0
55573	Prince Edward County Public Schools	167	(1,680)	533	591	1,232	0	0
55574	Prince George County Public Schools	5,822	(6,373)	4,612	588	1,549	0	0
55576	Prince William County Public Schools	(60,707)	(173,965)	34,746	971	45,164	0	0
55577	Pulaski County Public Schools	(1,125)	(5,844)	3,220	2,118	2,392	0	0
55578	Rappahannock County Public Schools	104	(1,465)	1,153	494	750	0	0
55579	Richmond County Public Schools	122	(158)	152	(33)	30	0	0
55580	Roanoke County Public Schools	(4,107)	(8,600)	4,507	3,340	3,717	0	0
55581	Rockbridge County Public Schools	(4,911)	(6,053)	(1,523)	(1,285)	(459)	0	0
55582	Rockingham County Public Schools	(11,036)	(26,658)	4,365	1,346	4,412	0	0
55583	Russell County Public Schools	(8,303)	(11,337)	(2,717)	(2,576)	275	0	0
55584	Scott County Public Schools	(539)	(5,037)	3,272	(115)	1,358	0	0
55585	Shenandoah County Public Schools	(2,874)	(9,365)	4,711	3,694	5,442	0	0
55586	Smyth County Public Schools	(3,584)	(6,388)	2,679	1,548	1,634	0	0
55587	Southampton County Public Schools	(1,038)	(1,799)	1,215	1,237	1,388	0	0
55588	Spotsylvania County Public Schools	(5,351)	(25,607)	7,060	3,670	10,567	0	0
55589	Stafford County Public Schools	29,770	5,018	43,721	35,008	13,174	0	0
55590	Surry County Public Schools	(1,422)	(3,084)	67	(137)	197	0	0
55591	Sussex County School Board	121	(1,619)	2,301	1,780	2,123	0	0
55592	Tazewell County Public Schools	(8,630)	(11,370)	3,868	2,550	2,124	0	0
55593	Warren County Public Schools	(7,919)	(10,023)	416	1,099	2,024	0	0
55595	Washington County Public Schools	(3,962)	(8,529)	834	(1,370)	2,015	0	0
55596	Westmoreland County Public Schools	(2,354)	(2,984)	(756)	(1,271)	(384)	0	0
55597	Wise County Public Schools	(845)	(3,678)	1,962	456	576	0	0
55598	Wythe County Public Schools	(1,018)	(3,889)	743	(73)	1,053	0	0
55599	York County Public Schools	(14,412)	(24,249)	(1,940)	(2,908)	1,797	0	0
55600	Accomack County Public Schools	(4,703)	(9,468)	2,583	2,701	1,324	0	0
55601	Bristol VA Public Schools	4,615	(552)	3,271	626	896	0	0
55602	Buena Vista City Public Schools	(48)	(606)	886	721	705	0	0
55603	Amelia County Public Schools	(3,350)	(4,363)	(1,302)	50	633	0	0
55605	Danville City Public Schools	15,694	5,692	16,475	12,042	13,065	0	0
55606	Franklin City Public Schools	2,021	582	2,472	1,185	75	0	0
55608	Harrisonburg City Public Schools	4,276	(2,860)	6,440	3,653	5,084	0	0
55609	Hopewell City Public Schools	1,485	(4,271)	1,765	803	1,760	0	0
55610	Lynchburg City Public Schools	(1,921)	(7,574)	6,348	1,240	2,193	0	0
55611	Fauquier County Public Schools	455	(18,002)	11,890	9,701	10,246	0	0
55612	Brunswick County Public Schools	(3,287)	(4,334)	(1,039)	(1,138)	(459)	0	0
55614	Portsmouth City Public Schools	(22,607)	(32,046)	(4,101)	(5,306)	3,384	0	0
55615	Campbell County Public Schools	860	(6,700)	5,146	1,738	2,295	0	0
55616	Richmond Public Schools	9,396	(14,452)	34,087	14,796	18,096	0	0
55617	Roanoke City Schools	20,250	2,318	21,399	15,472	16,732	0	0
55619	Staunton City Public Schools	1,031	(1,598)	3,251	2,165	1,094	0	0
55620	Suffolk City Public Schools	12,153	(7,263)	24,110	14,079	6,429	0	0
55622	Craig County Public Schools	(805)	(1,227)	114	54	185	0	0
55623	Martinsville City Public Schools	(942)	(1,774)	781	1,020	395	0	0
55624	Appomattox Regional Governor's School	(64)	(240)	168	(11)	41	0	0
55625	Colonial Heights City Public Schools	2,275	(782)	5,305	3,891	4,882	0	0
55632	Manassas City Public Schools	(1,759)	(8,228)	5,618	746	2,081	0	0
55633	Franklin County Public Schools	(8,294)	(19,153)	725	(665)	1,868	0	0
55634	Frederick County Public Schools	(5,702)	(26,952)	3,731	(3,921)	261	0	0
55635	Salem City Public Schools	81	(2,134)	3,350	2,350	1,735	0	0
55636	Manassas Park City Public Schools	(1,722)	(4,427)	462	(930)	(326)	0	0
55637	Newport News Public Schools	59,294	10,417	56,720	42,687	46,005	0	0
55638	Town of West Point Public Schools	3,649	3,033	3,845	(269)	(488)	0	0
55708	Waynesboro City Public Schools	3,026	569	4,590	3,344	2,784	0	0
55710	Valley Vocational-Technical Center	182	(62)	295	96	113	0	0
55711	New Horizons Technical Center	(230)	(1,185)	(226)	(575)	(409)	0	0
55713	Galax City Public Schools	1,945	433	3,082	1,722	572	0	0
55714	Norton City Public Schools	1,769	811	1,965	965	350	0	0
55802	Williamsburg-James City County Public Schools	(7,396)	(19,781)	(2,340)	(1,285)	1,699	0	0
55803	Poquoson City Public Schools	(551)	(1,595)	194	403	860	0	0
55806	Fredericksburg City Public Schools	4,437	851	5,757	4,036	4,466	0	0
55807	Hampton City Public Schools	(683)	(8,141)	9,569	8,497	8,618	0	0
55813	Buchanan County Public Schools	(2,073)	(4,805)	3,007	2,486	2,997	0	0
55814	Jackson River Technical Ctr	(829)	(762)	(715)	(652)	(665)	0	0
55815	Northern Neck Regional Vocational Center	(38)	(112)	29	7	19	0	0
55854	Orange County Broadband Authority	8,884	7,261	10,003	9,149	2,116	0	0
55856	Blue Ridge Resource Authority	3,985	3,303	4,407	(608)	260	0	0
55858	Peumansend Creek Regional Jail Authority	45,395	30,588	2,491	(6,451)	(354)	0	0
55859	Williamsburg Area Transit Authority	21,662	9,679	2,431	(2,158)	648	0	0
55860	Middle Peninsula Juvenile Detention Commission	24,898	10,912	2,782	(1,539)	769	0	0
55862	Crater Criminal Justice Training Academy	309	(1,224)	(13)	(435)	(168)	0	0
55863	Central Shenandoah Criminal Justice Training Academy	665	(1,271)	(22)	(289)	35	0	0



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55864	New River Valley Emergency Comm Regional Authority	(457)	(3,747)	1,721	(2,486)	1,077	0	0
55865	Maury Service Authority	2,947	(436)	1,190	832	433	0	0
55866	Hampton Roads Transportation Accountability Commission	1,448	642	1,340	750	550	0	0
55867	Pamunkey Regional Library	2,441	(406)	4,901	972	1,322	0	0
55868	Northern Virginia Transportation Authority	5,998	1,961	5,600	3,654	3,800	0	0
55869	RSW Regional Jail Authority	(6,380)	(17,397)	(3,414)	(2,242)	(1,808)	0	0
55870	Bedford Regional Water Authority	6,479	(2,906)	6,099	991	534	0	0
55871	Portsmouth Redevelopment and Housing Authority	(16,112)	(16,300)	(3,899)	(3,361)	709	0	0
55872	Southwest Regional Recreation Authority	3,097	290	2,391	780	1,491	0	0
55874	Meherrin River Regional Jail Authority	(17,483)	(29,622)	(12,480)	(6,104)	(842)	0	0
55875	Woodway Water Authority	(181)	(596)	217	(44)	111	0	0
55876	Bristol Virginia Utilities Authority (BVU)	(55,848)	(34,221)	(2,797)	(689)	2,436	0	0
55878	Mount Rogers Community Services Board	(3,593)	(65,291)	11,238	4,206	11,511	0	0
55879	Lonesome Pine Soil & Water Conservation District	10	(101)	32	(38)	8	0	0
55880	Big Sandy Soil & Water & Conservation District	579	468	656	607	469	0	0
55881	Central Virginia Planning District Commission	(4,843)	(8,892)	(3,669)	(2,236)	(617)	0	0
55882	Middle Peninsula Planning District Commission	395	344	956	321	461	0	0
55883	Western Virginia Regional Jail Authority	(14,283)	(30,746)	(4,830)	(8,391)	4,683	0	0
55884	Halifax Service Authority	(1,856)	(4,191)	(44)	(868)	(157)	0	0
55886	Russell County Public Service Authority	2,541	827	2,569	(359)	169	0	0
55887	Piedmont Community Services Board	17,738	(20,233)	17,408	1,695	6,607	0	0
55888	Blue Ridge Behavioral Health Care	(7,837)	(36,736)	15,350	5,406	15,916	0	0
55890	Middle River Regional Jail Authority	(1,861)	(18,858)	5,794	603	8,936	0	0
55892	Big Stone Gap Redevelopment and Housing Authority	3,125	308	(91)	(413)	(202)	0	0
55893	Eastern Shore Soil and Water Conservation District	110	140	760	376	449	0	0
55895	Town of Gordonsville	(771)	(2,272)	294	(141)	(137)	0	0
55896	Virginia Resources Authority	(2,072)	(5,197)	(1,215)	(1,964)	(125)	0	0
55897	Prince William County Services Authority	(2,356)	(70,519)	25,065	12,941	21,564	0	0
55898	Western Virginia Water Authority	10,731	(14,997)	27,244	12,918	18,200	0	0
55899	Shenandoah Valley Regional Airport Commission	(430)	(1,889)	449	(133)	(186)	0	0
55900	Alleghany Highlands Community Services Board	80	(6,221)	6,981	3,656	2,755	0	0
55901	Brunswick Industrial Development Authority	806	188	411	254	62	0	0
55904	Appalachian Juvenile Commission	(2,175)	(6,401)	382	1,710	2,580	0	0
55905	Goochland-Powhatan Community Services Board	7,200	573	11,632	7,967	5,693	0	0
55906	Suffolk Redevelopment and Housing Authority	(4,365)	(6,420)	(2,949)	(1,782)	44	0	0
55908	Lee County Redevelopment and Housing Authority	(408)	(777)	413	(145)	(213)	0	0
55909	Henry County Public Service Authority	(995)	(6,320)	2,266	847	1,019	0	0
55910	Southside Planning District Commission	(750)	(1,932)	545	49	111	0	0
55911	Economic Development Authority Of Henrico Co, Va	(223)	(1,716)	1,135	514	655	0	0
55912	Augusta County Public Service Authority	(1,366)	(13,032)	8,820	3,825	6,339	0	0
55914	Rappahannock Juvenile Center	(79)	(9,626)	1,918	1,503	534	0	0
55915	Cumberland Plateau Regional Housing Authority	(212)	(1,268)	1,313	784	927	0	0
55918	Amherst County Service Authority	1,426	(1,100)	3,403	1,246	1,158	0	0
55919	Pepper's Ferry Regional Wastewater Treatment Authority	385	(2,353)	1,188	(737)	372	0	0
55920	Rappahannock Regional Jail Authority	(22,598)	(41,373)	5,609	(5,371)	10,435	0	0
55921	Thomas Jefferson Planning District Commission	(273)	(1,840)	1,526	(530)	1,687	0	0
55922	Piedmont Regional Jail	(19,236)	(22,843)	(3,822)	(2,114)	3,243	0	0
55923	Nelson County Services Authority	(1,373)	(2,743)	640	100	699	0	0
55924	Coeburn-Norton-Wise Regional Water	(1,380)	(2,366)	(303)	(207)	147	0	0
55925	Fauquier County Water & Sanitation Authority	(1,902)	(8,077)	1,567	(3,632)	(607)	0	0
55926	Scott County Soil & Water Conservation District	(86)	(406)	29	272	40	0	0
55927	New River Resource Authority	130	(2,548)	910	(197)	593	0	0
55928	Scott County Water & Sewage Authority	2,111	(181)	2,789	(445)	481	0	0
55929	Greensville County Water & Sewer Authority	(788)	(3,171)	1,260	(144)	673	0	0
55930	Petersburg Redevelopment & Housing Authority	(380)	(2,707)	1,805	439	1,777	0	0
55931	Central Rappahannock Regional Library	(2,844)	(13,674)	606	231	694	0	0
55932	Virginia Coalfield Economic Development Authority	(424)	(1,041)	90	(188)	83	0	0
55933	Central Virginia Regional Jail	(5,638)	(17,291)	2,817	(5,654)	4,657	0	0
55934	Thomas Jefferson Soil & Water Conservation District	1,087	734	2,407	1,406	1,951	0	0
55937	Wythe-Grayson Regional Library	14	(549)	397	196	276	0	0
55938	Colonial Soil & Water Conservation District	925	155	678	162	337	0	0
55939	Rivanna Solid Waste Authority	6,470	2,659	4,503	2,047	1,550	0	0
55940	Monacan Soil & Water Conservation District	721	252	1,041	320	305	0	0
55942	Tri-county/city Soil And Water Conservation Dist.	(607)	(807)	(337)	(502)	(111)	0	0
55944	Central Virginia Waste Management Authority	(579)	(1,722)	194	(391)	249	0	0
55945	Lonesome Pine Regional Library	(3,274)	(3,442)	(486)	(981)	(95)	0	0
55946	Virginia Peninsulas Public Service Authority	(1,908)	(4,751)	738	977	543	0	0
55947	Tidewater Youth Services Commission	(12,079)	(12,629)	(5,716)	(5,217)	(375)	0	0
55948	Virginia Highlands Airport Commission	210	(534)	381	458	516	0	0
55949	Western Tidewater Regional Jail	(24,927)	(33,372)	(8,000)	(9,890)	5,828	0	0
55950	Scott County Redevelopment & Housing Authority	196	(349)	792	388	518	0	0
55951	Handley Regional Library	223	(1,286)	572	(554)	(514)	0	0
55952	Northern Neck Regional Jail	3,871	(4,705)	7,699	1,496	3,187	0	0
55953	Montgomery Regional Solid Waste Authority	(2,156)	(3,518)	(1,353)	26	267	0	0
55954	Potomac & Rappahannock Transportation Commission	(5,110)	(23,434)	14,147	8,945	9,181	0	0



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55955	Giles County Public Service Authority	2,321	882	2,528	1,664	661	0	0
55956	South Central Wastewater Authority	(2,210)	(5,396)	1,137	19	1,140	0	0
55957	Wise County Redevelopment and Housing Authority	(1,859)	(2,660)	(497)	(650)	(410)	0	0
55958	Prince William Soil & Water Conservation District	(704)	(1,088)	(657)	(818)	(232)	0	0
55959	Hampton Roads Regional Jail Authority	(72,995)	(82,965)	(56,485)	(34,191)	(7,454)	0	0
55960	Castlewood Water And Sewage Authority	(3,932)	(3,168)	(1,868)	0	0	0	0
55961	Pamunkey Regional Jail	(9,869)	(18,731)	74	(593)	3,023	0	0
55962	Charlottesville - Albemarle Airport Authority	7,990	(464)	5,320	3,403	3,051	0	0
55963	Virginia Peninsula Regional Jail	(20,355)	(26,076)	(11,035)	(4,616)	2,574	0	0
55964	Virginia Biotechnology Research Partnership Authority	405	(1,479)	173	(1,385)	144	0	0
55966	Blue Ridge Regional Jail Authority	(41,815)	(59,651)	(10,575)	(13,747)	6,194	0	0
55967	Massanutten Regional Library	(793)	(2,839)	(658)	(1,249)	(140)	0	0
55968	Albemarle-Charlottesville Regional Jail	(22,103)	(34,122)	(10,173)	(9,378)	72	0	0
55969	Culpeper Soil & Water Conservation District	369	(501)	1,547	474	585	0	0
55970	New River Valley Regional Jail	(30,086)	(35,113)	(4,700)	(10,380)	3,616	0	0
55971	Sussex Service Authority	(1,800)	(3,278)	(338)	(760)	350	0	0
55974	Peaks of Otter Soil & Water Conservation District	(180)	(60)	91	26	48	0	0
55975	New River Soil & Water Conservation District	414	(44)	235	81	138	0	0
55977	Southside Regional Jail	(855)	(3,693)	3,495	1,004	3,771	0	0
55978	Evergreen Soil & Water Conservation District	(207)	(429)	(12)	73	212	0	0
55979	Roanoke Higher Education Authority	1,357	(973)	2,731	1,589	709	0	0
55981	John Marshall Soil & Water Conservation District	(232)	(650)	126	288	147	0	0
55982	Daniel Boone Soil & Water Conservation District	(49)	(349)	119	317	105	0	0
55983	Southside Community Services Board	(9,059)	(22,415)	(277)	(5,481)	4,225	0	0
55984	Northern Shenandoah Valley Regional Commission	980	(583)	1,058	151	2	0	0
55985	Tazewell Soil & Water Conservation District	(215)	(400)	40	(44)	(186)	0	0
55988	Henricopolis Soil & Water Conservation District	96	(171)	313	171	231	0	0
55989	Piedmont Regional Juvenile Detention Center	(1,945)	(3,231)	(1,010)	(1,106)	175	0	0
55990	Roanoke River Service Authority	733	(107)	340	79	414	0	0
55991	Lee County Public Service Authority	912	(1,137)	875	(123)	499	0	0
55992	Blue Ridge Juvenile Detention Center	(4,631)	(8,411)	(838)	(756)	1,906	0	0
55994	Wise County Public Service Authority	4,476	1,402	7,348	6,087	2,576	0	0
55995	Holston River Soil and Water Conservation District	2,013	1,065	558	(165)	119	0	0
55998	Southwest Virginia Regional Jail Authority	(4,660)	(32,592)	28,145	14,992	24,620	0	0
55999	Clinch Valley Soil & Water Conservation District	525	282	439	110	84	0	0
59212	City of Norfolk - Insurance Only Employees	(884,576)	(1,110,148)	(541,349)	(622,848)	(387,710)	0	0
59214	City of Portsmouth - Insurance Only Employees	(26,092)	(21,749)	(15,871)	(9,168)	(3,385)	0	0
59216	City of Richmond - Insurance Only Employees	(104,441)	(460,533)	213,667	39,617	230,729	0	0
59217	City of Roanoke - Insurance Only Employees	(129,401)	(250,029)	4,684	(25,539)	36,005	0	0
59617	Roanoke City Schools - Insurance Only Employees	(8,574)	(7,950)	(922)	149	1,918	0	0
70156	Department of State Police	(4,491)	(4,786)	(3,098)	(1,095)	(988)	0	0
70203	Woodrow Wilson Rehabilitation Center	(2,166)	(2,445)	(1,097)	(880)	(164)	0	0
70204	The College of William and Mary	2,749	(753)	2,813	1,649	2,654	0	0
70207	University of Virginia - Academic Division	9,251	1,852	11,701	3,110	5,033	0	0
70208	Virginia Polytechnic Institute and State University	(98)	(4,316)	5,173	3,716	3,661	0	0
70211	Virginia Military Institute	29	(1,483)	(183)	(746)	(134)	0	0
70212	Virginia State University	3,700	554	2,812	1,179	1,989	0	0
70213	Norfolk State University	(1,216)	(1,806)	4,121	6,192	3,980	0	0
70214	Longwood University	(2,992)	(4,158)	(1,545)	(1,507)	(733)	0	0
70215	University of Mary Washington	(1,901)	(3,754)	(933)	(872)	(301)	0	0
70216	James Madison University	(2,653)	(6,310)	(1,056)	(1,196)	196	0	0
70217	Radford University	(2,855)	(4,758)	(1,874)	(1,504)	6	0	0
70221	Old Dominion University	(2,634)	(6,781)	1,356	165	1,688	0	0
70236	Virginia Commonwealth University	7,880	(5,044)	9,327	13,687	3,753	0	0
70241	Richard Bland College	113	(285)	457	91	(228)	0	0
70242	Christopher Newport University	1,156	(818)	2,738	2,528	1,133	0	0
70246	University of Virginia's College at Wise	(657)	(985)	124	(228)	420	0	0
70247	George Mason University	(1,959)	(7,905)	4,131	660	5,455	0	0
70280	Northern Virginia Community College	(4,595)	(8,799)	1,020	1,434	(374)	0	0
70282	Piedmont Virginia Community College	(190)	(274)	24	118	22	0	0
70283	J Sargeant Reynolds Community College	(2,906)	(3,637)	(2,254)	(1,926)	(407)	0	0
70286	Virginia Western Community College	(961)	(1,164)	71	(240)	(60)	0	0
70288	Wytheville Community College	231	186	262	243	244	0	0
70291	Blue Ridge Community College	(15)	(71)	(109)	14	257	0	0
70292	Central Virginia Community College	(223)	(675)	221	611	143	0	0
70293	Virginia Peninsula Community College	(3,581)	(3,324)	(1,782)	(1,568)	(1,177)	0	0
70294	Southwest Virginia Community College	(755)	(1,189)	(548)	(352)	(775)	0	0
70296	Virginia Highlands Community College	281	99	573	423	179	0	0
70297	Germanna Community College	(557)	(808)	264	200	127	0	0
70298	Lord Fairfax Community College	131	(535)	(327)	11	340	0	0
70299	Mountain Empire Community College	(170)	(359)	261	220	58	0	0
70402	Marine Resources Commission	(2,107)	(8,251)	(68)	(4,122)	(15)	0	0
70403	Department of Wildlife Resources	(6,014)	(29,686)	5,624	9,983	7,530	0	0
70701	Department Of Corrections	0	0	0	0	0	0	0
70716	Virginia Correctional Center for Women	1,952	(15,443)	8,303	(11,938)	3,151	0	0



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date							
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter	
70718	Bland Correctional Center	24	(13,956)	13,104	7,870	9,961	0	0	
70733	Sussex I Correctional Center	(137,509)	(129,908)	(125,718)	(97,834)	0	0	0	
70734	Sussex II Correctional Center	(109,978)	(109,713)	(115,611)	(100,567)	0	0	0	
70735	Wallen Ridge Correctional Center	(3,100)	(28,298)	19,475	11,636	12,332	0	0	
70737	St Brides Correctional Center	(22,282)	(31,785)	(8,517)	(8,043)	2,508	0	0	
70741	Red Onion Correctional Center	(6,131)	(30,236)	17,533	8,244	18,253	0	0	
70743	Fluvanna Women's Correctional Center	(38,069)	(43,587)	(18,909)	(21,838)	(3,110)	0	0	
70745	Nottoway Correctional Center	(33,803)	(51,590)	(22,135)	(20,157)	7,699	0	0	
70747	Marion Correctional Treatment Center	(965)	(11,904)	7,935	4,087	7,259	0	0	
70749	Buckingham Correctional Center	(35,557)	(49,038)	(27,266)	(14,084)	2,248	0	0	
70752	State Farm Correctional Complex	(65,078)	(85,158)	(44,111)	(20,048)	7,835	0	0	
70753	Deerfield Correctional Center	(32,821)	(50,533)	(5,629)	11,429	24,587	0	0	
70754	Augusta Correctional Center	(48,878)	(56,287)	(57,566)	(53,004)	(12,214)	0	0	
70756	Department of Corrections - Division of Institutions	20,983	16,388	24,616	1,422	3,194	0	0	
70757	Western Region Correctional Field Units	(3,065)	(10,254)	5,005	2,565	4,565	0	0	
70761	Eastern Reg Corr Field Unit	(5,271)	(12,581)	1,420	2,087	7,783	0	0	
70767	Adult Community Service	(11,630)	(101,538)	56,360	(7,751)	35,147	0	0	
70768	Keen Mountain Correctional Center	(10,592)	(23,015)	5,816	2,908	7,296	0	0	
70769	Greenville Correctional Center	(115,688)	(135,680)	(89,365)	(60,380)	(13,273)	0	0	
70770	Dillwyn Correctional Center	(25,281)	(36,987)	(10,459)	(4,017)	9,679	0	0	
70771	Indian Creek Correctional Center	(8,507)	(20,109)	(1,186)	(2,860)	6,010	0	0	
70772	Haynesville Correctional Center	(36,727)	(49,493)	(18,461)	(19,080)	6,116	0	0	
70773	Coffeewood Correctional Center	(33,671)	(40,375)	(19,715)	(19,918)	(3,313)	0	0	
70774	Lunenburg Correctional Center	(22,101)	(33,687)	(9,029)	(7,640)	5,042	0	0	
70775	Pocahontas State Correctional Center	(3,746)	(16,571)	13,695	8,138	7,759	0	0	
70776	Green Rock Correctional Center	(7,708)	(21,806)	1,795	4,552	14,475	0	0	
70777	Department of Juvenile Justice	(104,289)	(91,519)	(51,174)	(38,831)	(15,053)	0	0	
70779	Sussex State Prison Complex	148,583	122,034	166,891	152,083	(5,473)	0	0	
70785	River North Correctional Center	(9,866)	(29,678)	1,150	(2,226)	9,897	0	0	
70786	Culpeper Correctional Facility For Women	0	0	0	0	0	0	0	
70961	Division of Capitol Police	(5,951)	(16,489)	(5,091)	(2,089)	(2,378)	0	0	
70999	Department of Alcoholic Beverage Control	3,253	(6,770)	19,295	17,516	11,543	0	0	
Total for VRS Group Life Insurance Program ⁽¹⁾		(8,071,846)	(49,157,783)	20,259,383	2,533,546	11,837,989	0	0	

⁽¹⁾ Employer-level deferrals will differ from GLI systemwide deferrals due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability	Net OPEB Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
VRS Group Life Insurance Program Total⁽¹⁾		1,204,098,215	1,199,313,443	1,777,757,271	731,637,858
Employer Allocation					
11111	Supreme Court - Judges	75,136	78,795	116,799	48,069
11113	Circuit Courts - Judges	1,707,529	1,669,564	2,474,816	1,018,513
11114	General District Courts - Judges	1,160,388	1,125,796	1,668,781	686,788
11115	Juvenile and Domestic Relations District Courts - Judges	1,229,503	1,183,243	1,753,935	721,834
11125	Virginia Court of Appeals - Judges	171,463	176,779	262,041	107,843
11171	State Corporation Commission - Commissioners	27,092	15,231	22,578	9,292
11191	VA Worker's Compensation Comm. - Commissioners	31,668	30,582	45,333	18,657
21156	Department of State Police - Troopers	7,723,436	8,024,127	11,894,263	4,895,096
30100	Senate	388,321	366,510	543,283	223,589
30101	House of Delegates	692,717	628,560	931,723	383,451
30103	Magistrate System	1,080,797	1,162,495	1,723,180	709,177
30107	Division of Legislative Services	346,178	336,407	498,661	205,224
30109	Division of Legislative Automated Systems	100,662	111,176	164,798	67,823
30110	Joint Legislative Audit and Review Commission	168,092	161,548	239,464	98,552
30111	Supreme Court	1,127,034	1,133,711	1,680,514	691,617
30112	Judicial Inquiry and Review Commission	22,757	22,187	32,889	13,535
30114	General District Courts	1,923,544	1,976,229	2,929,388	1,205,593
30115	Juvenile and Domestic Relations District Courts	1,155,451	1,195,716	1,772,424	729,443
30116	Combined District Courts	349,308	365,551	541,860	223,003
30117	Virginia State Bar	374,474	346,722	513,950	211,516
30119	Office of the Lieutenant Governor	10,957	12,113	17,955	7,390
30121	Office of the Governor	276,581	309,663	459,017	188,909
30122	Department of Planning and Budget	236,725	231,707	343,463	141,352
30123	Department of Military Affairs	889,586	896,127	1,328,340	546,680
30125	Virginia Court of Appeals	347,623	361,353	535,638	220,442
30127	Department of Emergency Management	645,636	660,582	979,189	402,986
30128	Virginia Veterans Care Center	535,702	550,125	815,457	335,602
30129	Department of Human Resource Management	500,422	468,692	694,748	285,924
30132	Virginia Department of Elections	252,740	275,962	409,062	168,350
30133	Auditor of Public Accounts	522,457	493,877	732,080	301,288
30136	Virginia Information Technologies Agency (VITA)	1,309,455	1,324,282	1,963,000	807,875
30140	Department of Criminal Justice Services	572,789	588,383	872,168	358,942
30141	Office of the Attorney General and Department of Law	1,867,915	2,100,478	3,113,564	1,281,391
30143	Office of the Attorney General - Division of Debt Collection	73,450	69,680	103,288	42,508
30146	Science Museum of Virginia	190,488	200,765	297,597	122,476
30147	Office of the State Inspector General	188,321	178,098	263,997	108,648
30148	Virginia Commission for the Arts	16,857	20,988	31,111	12,804
30151	Department of Accounts	710,899	635,996	942,745	387,988
30152	Department of the Treasury	465,263	442,667	656,170	270,048
30154	Department of Motor Vehicles	5,458,289	5,102,839	7,564,002	3,112,973
30156	Department of State Police	2,465,508	2,383,036	3,532,404	1,453,764
30157	Compensation Board	55,388	53,969	79,999	32,924
30160	Virginia Criminal Sentencing Commission	36,845	37,299	55,288	22,754
30161	Department of Taxation	2,764,365	2,683,464	3,977,732	1,637,040
30162	Department of Accounts - Transfer Payments (CHRF)	7,345	7,196	10,667	4,390
30164	Virginia Management Fellows Administration	37,929	37,179	55,110	22,681
30165	Department of Housing and Community Development	569,658	567,155	840,701	345,992
30166	Secretary of the Commonwealth	88,381	100,502	148,976	61,311
30171	State Corporation Commission	2,906,689	2,861,922	4,242,262	1,745,907
30172	Virginia State Lottery	1,481,400	1,497,823	2,220,241	913,742



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30174	Virginia College Savings Plan	612,042	632,158	937,056	385,646
30180	Secretary of Administration	75,256	106,379	157,687	64,896
30181	Department of Labor and Industry	542,927	523,620	776,169	319,433
30182	Virginia Employment Commission	3,110,422	2,822,224	4,183,418	1,721,690
30183	Secretary of Natural and Historic Resources	28,657	27,584	40,888	16,828
30184	Secretary Of Technology	0	0	0	0
30185	Secretary of Education	22,998	29,263	43,377	17,852
30186	Secretary of Transportation	33,474	43,175	63,999	26,339
30187	Secretary of Public Safety	36,123	36,099	53,510	22,022
30188	Secretary of Health and Human Resources	21,674	29,863	44,266	18,218
30190	Secretary of Finance	33,715	35,380	52,444	21,583
30191	Virginia Workers' Compensation Commission	1,055,270	1,050,479	1,557,138	640,842
30192	Secretary of Commerce and Trade	37,929	53,010	78,577	32,338
30193	Secretary of Agriculture and Forestry	16,617	20,029	29,689	12,218
30194	Department of General Services	2,124,989	2,058,262	3,050,987	1,255,637
30195	Secretary of Labor	29,741	29,503	43,733	17,998
30199	Department of Conservation and Recreation	1,501,027	1,541,717	2,285,307	940,520
30200	Office of Children's Services	62,733	63,803	94,577	38,923
30201	Department of Education - Central Office Operations	2,028,902	2,076,012	3,077,298	1,266,465
30202	The Library of Virginia	427,093	442,427	655,815	269,901
30203	Woodrow Wilson Rehabilitation Center	501,386	492,198	729,592	300,264
30204	The College of William and Mary	9,298,996	9,135,290	13,541,355	5,572,959
30207	University of Virginia - Academic Division	18,928,516	18,948,673	28,087,854	11,559,585
30208	Virginia Polytechnic Institute and State University	36,668,107	36,611,561	54,269,774	22,334,781
30209	University of Virginia Medical Center	1,649,130	1,593,168	2,361,573	971,908
30211	Virginia Military Institute	2,007,349	1,980,786	2,936,144	1,208,373
30212	Virginia State University	2,362,678	2,549,141	3,778,623	1,555,096
30213	Norfolk State University	3,117,285	3,035,702	4,499,859	1,851,922
30214	Longwood University	2,569,542	2,406,782	3,567,603	1,468,251
30215	University of Mary Washington	2,329,686	2,265,263	3,357,828	1,381,918
30216	James Madison University	11,388,344	11,079,977	16,423,988	6,759,309
30217	Radford University	4,598,203	4,313,691	6,394,237	2,631,555
30218	Virginia School for Deaf and Blind	345,696	337,487	500,261	205,883
30221	Old Dominion University	10,026,150	9,757,614	14,463,833	5,952,605
30222	Department of Professional and Occupational Regulation	588,201	588,023	871,634	358,722
30223	Department of Health Professions	1,019,990	1,038,605	1,539,538	633,598
30226	Board of Accountancy	47,201	49,532	73,421	30,217
30233	Board of Bar Examiners	30,584	31,542	46,755	19,242
30234	Cooperative Extension and Agricultural Research Service	288,622	246,219	364,974	150,205
30236	Virginia Commonwealth University	28,262,310	28,461,147	42,188,313	17,362,644
30238	Virginia Museum of Fine Arts	801,206	792,866	1,175,275	483,686
30239	Frontier Culture Museum of Virginia	75,136	79,035	117,154	48,215
30241	Richard Bland College	382,421	384,260	569,593	234,417
30242	Christopher Newport University	3,414,817	3,364,914	4,987,854	2,052,756
30245	State Council of Higher Education for Virginia	228,658	245,979	364,618	150,059
30246	University of Virginia's College at Wise	460,326	485,482	719,636	296,167
30247	George Mason University	22,666,754	23,107,412	34,252,405	14,096,613
30261	Virginia Community College System - Central Office Operations	1,127,877	1,052,637	1,560,338	642,159
30262	Department of Rehabilitative Services	2,998,682	2,914,811	4,320,661	1,778,173
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	65,623	59,006	87,466	35,997
30268	Virginia Institute of Marine Science	1,236,005	1,205,070	1,786,291	735,150
30270	Virginia Community College System - Shared Services	282,601	293,712	435,373	179,178



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30275	New River Community College	460,446	437,270	648,170	266,755
30276	Southside Virginia Community College	465,624	456,339	676,437	278,388
30277	Paul D Camp Community College	205,900	194,409	288,174	118,598
30278	Rappahannock Community College	412,042	391,216	579,904	238,660
30279	Danville Community College	414,932	397,452	589,149	242,465
30280	Northern Virginia Community College	6,443,722	6,093,232	9,032,074	3,717,159
30282	Piedmont Virginia Community College	688,864	636,835	943,989	388,500
30283	J Sargeant Reynolds Community College	1,170,382	1,091,015	1,617,226	665,571
30284	Eastern Shore Community College	157,496	147,635	218,842	90,065
30285	Patrick Henry Community College	607,948	595,339	882,479	363,185
30286	Virginia Western Community College	801,687	778,834	1,154,476	475,126
30287	Dabney S. Lancaster Community College	195,906	199,926	296,352	121,964
30288	Wytheville Community College	296,449	304,626	451,550	185,836
30290	John Tyler Community College	934,499	941,341	1,395,362	574,263
30291	Blue Ridge Community College	602,169	616,207	913,412	375,916
30292	Central Virginia Community College	506,925	516,784	766,036	315,263
30293	Virginia Peninsula Community College	831,067	753,169	1,116,432	459,469
30294	Southwest Virginia Community College	461,651	468,932	695,103	286,070
30295	Tidewater Community College	2,530,529	2,392,870	3,546,981	1,459,764
30296	Virginia Highlands Community College	319,086	317,698	470,928	193,811
30297	Germanna Community College	880,194	1,000,107	1,482,472	610,113
30298	Lord Fairfax Community College	731,007	719,228	1,066,121	438,763
30299	Mountain Empire Community College	399,038	397,213	588,793	242,318
30301	Department of Agriculture and Consumer Services	1,449,250	1,476,955	2,189,308	901,012
30310	Virginia Economic Development Partnership	801,085	863,146	1,279,452	526,560
30320	Virginia Tourism Authority	323,661	314,700	466,484	191,982
30330	Virginia - Israel Advisory Board	6,020	6,116	9,067	3,731
30350	Department of Small Business and Supplier Diversity	192,174	194,049	287,641	118,379
30400	Jamestown-Yorktown Commemoration	3,371	24,226	35,911	14,779
30402	Marine Resources Commission	245,515	239,623	355,196	146,181
30403	Department of Wildlife Resources	942,928	921,073	1,365,318	561,898
30405	Virginia Racing Commission	22,878	23,267	34,488	14,194
30407	Virginia Port Authority	16,014	8,875	13,155	5,414
30409	Department of Energy	666,949	671,256	995,011	409,498
30411	Department of Forestry	673,210	650,268	963,900	396,694
30413	Commission on Virginia Alcohol Safety Action Program	32,751	29,743	44,088	18,145
30417	Gunston Hall	13,606	15,471	22,933	9,438
30423	Department of Historic Resources	177,725	167,664	248,530	102,283
30425	Jamestown - Yorktown Foundation	415,895	421,439	624,704	257,098
30440	Department of Environmental Quality	3,083,811	3,070,242	4,551,059	1,872,993
30454	Office of Commonwealth Preparedness	47,321	47,733	70,755	29,119
30501	Va Dept Of Transportation	26,743,583	26,537,688	39,337,146	16,189,243
30505	Department of Rail and Public Transportation	300,663	314,700	466,484	191,982
30506	Motor Vehicle Dealer Board	72,848	72,678	107,732	44,337
30510	Va Dept Of Transportation Central Office	0	0	0	0
30511	Va Dept Of Transportation Bristol	0	0	0	0
30512	Va Dept Of Transportation Salem	0	0	0	0
30513	Va Dept Of Transportation Lynchburg	0	0	0	0
30514	Va Dept Of Transportation Richmond	0	0	0	0
30515	Va Dept Of Transportation Hampton Roads	0	0	0	0
30516	Va Dept Of Transportation Fredericksburg	0	0	0	0
30517	Va Dept Of Transportation Culpeper	0	0	0	0



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30518	Va Dept Of Transportation Staunton	0	0	0	0
30519	Va Dept Of Transportation Nova	0	0	0	0
30601	Department of Health	10,396,891	10,001,794	14,825,784	6,101,567
30602	Department of Medical Assistance Services	2,496,574	2,341,659	3,471,071	1,428,523
30606	Virginia Board for People With Disabilities	37,207	34,420	51,022	20,998
30701	Department of Corrections - Central Administration	1,502,231	1,532,962	2,272,329	935,179
30702	Department for the Blind and Vision Impaired	443,348	433,912	643,193	264,707
30703	Central State Hospital	2,058,042	2,105,994	3,121,742	1,284,756
30704	Eastern State Hospital	1,764,603	1,759,873	2,608,681	1,073,605
30705	Southwestern Virginia Mental Health Institute	1,374,476	1,599,404	2,370,817	975,712
30706	Western State Hospital	1,887,542	1,922,619	2,849,923	1,172,889
30707	Central Virginia Training Center	5,178	2,279	3,378	1,390
30708	Commonwealth Center for Children and Adolescents	354,606	325,494	482,483	198,567
30711	Virginia Correctional Enterprises	460,808	433,072	641,948	264,194
30716	Virginia Correctional Center for Women	308,008	286,876	425,240	175,008
30718	Bland Correctional Center	215,172	214,797	318,396	131,036
30720	Department of Behavioral Health & Developmental Services	2,291,155	2,310,957	3,425,560	1,409,793
30723	Southeastern Virginia Training Center	643,590	723,426	1,072,343	441,324
30724	Catawba Hospital	825,769	860,387	1,275,363	524,877
30725	Northern Va Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	1,232,272	1,309,890	1,941,666	799,095
30729	Piedmont Geriatric Hospital	778,328	846,355	1,254,563	516,317
30733	Sussex I Correctional Center	0	0	0	0
30734	Sussex II Correctional Center	0	0	0	0
30735	Wallen Ridge Correctional Center	305,238	316,979	469,861	193,372
30737	St Brides Correctional Center	228,537	236,984	351,285	144,572
30738	Southwestern Va Training Ctr	0	0	0	0
30739	Southern Virginia Mental Health Institute	449,850	468,332	694,214	285,705
30741	Red Onion Correctional Center	302,108	305,465	452,795	186,348
30742	Department of Corrections - Academy For Staff Development	424,564	456,219	676,259	278,315
30743	Fluvanna Women's Correctional Center	494,161	456,459	676,614	278,461
30745	Nottoway Correctional Center	337,749	308,104	456,706	187,958
30747	Marion Correctional Treatment Center	268,754	266,487	395,018	162,570
30748	Hiram W Davis Medical Center	520,651	546,527	810,124	333,407
30749	Buckingham Correctional Center	241,662	245,859	364,440	149,986
30751	Department for the Deaf and Hard-of-Hearing	28,176	31,422	46,577	19,169
30752	State Farm Correctional Complex	274,293	279,320	414,040	170,398
30753	Deerfield Correctional Center	296,810	291,553	432,173	177,861
30754	Augusta Correctional Center	170,741	164,186	243,375	100,161
30756	Department of Corrections - Division of Institutions	1,733,417	1,770,906	2,625,036	1,080,336
30757	Western Region Correctional Field Units	78,868	79,275	117,510	48,361
30761	Eastern Reg Corr Field Unit	115,954	126,528	187,553	77,188
30765	Department of Social Services	5,428,187	5,188,110	7,690,400	3,164,992
30766	Virginia Parole Board	53,221	41,256	61,155	25,168
30767	Adult Community Service	679,592	700,639	1,038,566	427,423
30768	Keen Mountain Correctional Center	222,517	224,392	332,618	136,889
30769	Greensville Correctional Center	528,719	491,359	728,347	299,752
30770	Dillwyn Correctional Center	270,320	271,764	402,840	165,789
30771	Indian Creek Correctional Center	176,159	181,096	268,441	110,477
30772	Haynesville Correctional Center	296,810	306,065	453,684	186,714
30773	Coffeewood Correctional Center	213,848	198,127	293,686	120,867
30774	Lunenburg Correctional Center	199,158	198,846	294,752	121,306



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30775	Pocahontas State Correctional Center	243,348	254,135	376,707	155,034
30776	Green Rock Correctional Center	265,744	272,964	404,618	166,521
30777	Department of Juvenile Justice	3,591,097	3,769,922	5,588,202	2,299,830
30778	Department of Forensic Science	1,427,938	1,378,851	2,043,888	841,164
30779	Sussex State Prison Complex	371,343	429,474	636,615	262,000
30785	River North Correctional Center	236,244	251,856	373,329	153,644
30786	Culpeper Correctional Facility For Women	0	0	0	0
30794	Virginia Center for Behavioral Rehabilitation	1,121,977	1,299,816	1,926,733	792,949
30840	Virginia Housing Commission	0	6,236	9,244	3,805
30841	Department of Aviation	156,533	150,874	223,642	92,040
30848	Indigent Defense Commission	2,112,828	2,163,801	3,207,430	1,320,021
30851	Tobacco Indemnification & Revitalization Commission	56,833	49,891	73,955	30,436
30852	Virginia Foundation For Healthy Youth	68,995	66,082	97,954	40,313
30856	Virginia Opioid Abatement Authority	0	11,873	17,600	7,243
30882	Behavioral Health Commission	2,769	16,311	24,177	9,950
30902	Puller Veterans Care Center	0	19,909	29,511	12,145
30903	Jones & Cabacoy Veterans Care Center	0	63,803	94,577	38,923
30912	Department of Veterans Services	730,887	804,020	1,191,808	490,490
30913	Veterans Services Foundation	7,104	5,037	7,467	3,073
30922	Sitter-Barfoot Veterans Care Center	739,676	694,043	1,028,788	423,399
30937	Southern Virginia Higher Education Center	132,812	139,120	206,220	84,870
30938	New College Institute	59,121	44,495	65,955	27,144
30942	Virginia Museum of Natural History	82,962	87,070	129,065	53,117
30948	Southwest Virginia Higher Education Center	62,854	64,883	96,177	39,582
30957	Commonwealth's Attorneys' Services Council	28,657	28,304	41,955	17,267
30960	Department of Fire Programs	247,081	240,103	355,907	146,474
30961	Division of Capitol Police	47,080	49,172	72,888	29,997
30977	Virginia Cannabis Control Authority	5,178	40,057	59,377	24,437
30999	Department of Alcoholic Beverage Control	3,941,730	4,097,934	6,074,419	2,499,933
33010	Virginia Outdoors Foundation	151,114	155,791	230,931	95,040
35106	Arlington County Health Department	3,974	3,838	5,689	2,341
35129	Fairfax County Health Department	83,203	62,364	92,443	38,045
35522	Virginia Passenger Rail Authority	136,424	311,342	461,506	189,933
35885	Fort Monroe Federal Area Development Authority	94,883	90,548	134,221	55,239
40100	Accomack County School Board	1,659,124	1,572,660	2,331,173	959,397
40101	Albemarle County Schools	6,217,231	6,238,349	9,247,182	3,805,687
40102	Alleghany County School Board	982,543	921,433	1,365,851	562,117
40103	Amelia County School Board	529,441	513,786	761,591	313,434
40104	Amherst County School Board	1,475,861	1,432,100	2,122,820	873,649
40105	Appomattox County School Board	729,442	714,911	1,059,721	436,129
40106	Arlington Public Schools	18,333,692	18,861,243	27,958,255	11,506,249
40107	Augusta County School Board	3,542,090	3,593,743	5,327,050	2,192,353
40108	Bath County School Board	256,473	249,937	370,485	152,473
40109	Bedford County School Board	3,082,607	3,003,081	4,451,504	1,832,021
40110	Bland County School Board	222,758	209,640	310,752	127,890
40111	Botetourt County Schools	1,608,312	1,568,342	2,324,773	956,763
40112	Brunswick County Public Schools	476,581	449,623	666,481	274,291
40113	Buchanan County School Board	744,372	733,260	1,086,921	447,323
40114	Buckingham County School Board	682,482	682,289	1,011,366	416,229
40115	Campbell County School Board	2,491,035	2,465,788	3,655,069	1,504,247
40116	Caroline County School Board	1,303,675	1,315,047	1,949,311	802,241
40117	Carroll County School Board	1,249,852	1,211,906	1,796,424	739,320



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40118	Charles City County School Board	222,637	213,118	315,907	130,012
40119	Charlotte County School Board	1,706,686	1,034,288	1,533,138	630,964
40120	Chesterfield County School Board	20,386,918	20,837,232	30,887,288	12,711,695
40121	Clarke County School Board	743,409	734,699	1,089,054	448,201
40122	Craig County School Board	210,235	206,282	305,774	125,842
40123	Culpeper County School Board	2,733,058	2,695,697	3,995,865	1,644,502
40124	Cumberland County School Board	506,202	490,999	727,814	299,533
40125	Dickenson County School Board	577,846	579,388	858,835	353,454
40126	Dinwiddie County School Board	1,482,484	1,461,843	2,166,908	891,793
40128	Essex County Public Schools	461,289	452,021	670,037	275,754
40129	Fairfax County School Board	92,295,917	89,603,946	132,821,045	54,662,638
40130	Fauquier County School Board	4,382,188	4,428,345	6,564,191	2,701,500
40131	Floyd County School Board	643,228	609,371	903,278	371,745
40132	Fluvanna County Public Schools	1,409,154	1,377,891	2,042,465	840,579
40133	Franklin County Public Schools	2,429,746	2,291,528	3,396,761	1,397,940
40134	Frederick County School Board	5,652,631	5,442,964	8,068,174	3,320,465
40135	Giles County Schools	745,938	786,390	1,165,675	479,735
40136	Gloucester County School Board	1,944,495	1,897,914	2,813,301	1,157,817
40137	Goochland County School Board	978,449	970,964	1,439,272	592,334
40138	Grayson County School Board	566,889	568,834	843,190	347,016
40139	Greene County Public Schools	1,071,044	1,064,750	1,578,293	649,548
40140	Greensville County School Board	765,083	767,081	1,137,054	467,956
40141	Halifax County School Board	1,684,651	1,651,095	2,447,438	1,007,246
40142	Hanover County School Board	6,289,116	6,168,189	9,143,183	3,762,887
40143	Henrico County School Board	17,514,425	16,913,678	25,071,355	10,318,142
40144	Henry County Public Schools	2,269,963	2,287,211	3,390,361	1,395,307
40145	Highland County Public Schools	109,573	103,021	152,709	62,848
40146	Isle of Wight County Schools	1,931,491	1,926,217	2,855,256	1,175,084
40148	King George County School Board	1,439,377	1,480,912	2,195,175	903,426
40149	King & Queen County School Board	302,589	299,708	444,262	182,836
40150	King William County School Board	713,548	642,712	952,700	392,085
40151	Lancaster County Public Schools	404,938	356,076	527,816	217,223
40152	Lee County School Board	1,092,236	1,041,964	1,544,516	635,647
40153	Loudoun County School Board	44,133,625	42,535,690	63,051,184	25,948,780
40154	Louisa County Public Schools	1,957,620	1,955,241	2,898,278	1,192,789
40155	Lunenburg County School Board	529,080	543,769	806,035	331,725
40156	Madison County School Board	596,871	595,459	882,656	363,258
40157	Mathews County School Board	437,087	406,567	602,660	248,025
40158	Mecklenburg County School Board	1,437,932	1,381,129	2,047,265	842,554
40159	Middlesex County School Board	524,023	532,375	789,146	324,774
40160	Montgomery County School Board	3,610,363	3,458,580	5,126,696	2,109,897
40162	Nelson County Public Schools	660,447	647,150	959,278	394,792
40163	New Kent County School Board	1,077,185	1,107,086	1,641,048	675,375
40165	Northampton County Schools	532,692	502,992	745,591	306,849
40166	Northumberland County School Board	516,076	520,982	772,258	317,823
40167	Nottoway County School Board	614,450	602,295	892,790	367,429
40168	Orange County Public Schools	1,631,551	1,604,921	2,378,995	979,078
40169	Page County Public Schools	1,089,587	1,110,324	1,645,848	677,350
40170	Patrick County School Board	742,807	750,410	1,112,343	457,786
40171	Pittsylvania County School Board	2,610,481	2,618,101	3,880,844	1,597,165
40172	Powhatan County School Board	1,485,855	1,426,224	2,114,109	870,064
40173	Prince Edward County School Board	629,983	574,951	852,257	350,747



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40174	Prince George County School Board	1,961,112	1,915,184	2,838,901	1,168,352
40176	Prince William County School Board	35,682,916	36,753,440	54,480,083	22,421,334
40177	Pulaski County School Board	1,302,351	1,349,348	2,000,155	823,166
40178	Rappahannock County School Board	361,951	362,193	536,883	220,955
40179	Richmond County School Board	443,348	435,231	645,148	265,511
40180	Roanoke County School Board	4,829,751	4,750,600	7,041,874	2,898,091
40181	Rockbridge County School Board	994,584	964,128	1,429,139	588,164
40182	Rockingham County School Board	4,237,215	4,228,659	6,268,194	2,579,682
40183	Russell County School Board	1,090,671	1,023,494	1,517,138	624,380
40184	Scott County School Board	1,239,256	1,229,776	1,822,912	750,221
40185	Shenandoah County School Board	2,210,601	2,127,942	3,154,275	1,298,145
40186	Smyth County School Board	1,382,664	1,331,238	1,973,311	812,118
40187	Southampton County School Board	756,534	756,887	1,121,943	461,737
40188	Spotsylvania County School Board	7,975,453	7,820,243	11,592,044	4,770,718
40189	Stafford County School Board	10,667,211	10,960,765	16,247,279	6,686,585
40190	Surry County Schools	421,434	405,128	600,526	247,147
40191	Sussex County School Board	458,400	443,746	657,770	270,706
40192	Tazewell County Schools	1,463,940	1,476,595	2,188,775	900,793
40193	Warren County School Board	1,966,049	1,897,674	2,812,945	1,157,671
40195	Washington County School Board	2,134,020	2,047,348	3,034,809	1,248,979
40196	Westmoreland County School Board	569,658	559,000	828,613	341,016
40197	Wise County School Board	1,831,792	1,774,264	2,630,014	1,082,385
40198	Wythe County School Board	1,257,197	1,263,717	1,873,223	770,927
40199	York County School Board	4,197,601	4,144,228	6,143,040	2,528,175
40200	Alexandria City School Board	9,400,862	9,006,724	13,350,779	5,494,527
40201	Bristol City School Board	767,611	768,040	1,138,476	468,541
40202	Buena Vista City Schools	288,863	285,796	423,640	174,349
40203	Charlottesville Public Schools	2,397,476	2,252,431	3,338,806	1,374,089
40205	Danville City Schools	2,196,151	2,179,872	3,231,252	1,329,825
40206	Fredericksburg City Schools	1,471,887	1,475,995	2,187,886	900,427
40207	Hampton City Schools	6,794,475	6,661,107	9,873,842	4,063,590
40208	Harrisonburg City School Board	2,712,829	2,740,431	4,062,175	1,671,792
40209	Hopewell City School Board	1,602,652	1,624,230	2,407,617	990,857
40210	Lynchburg Public Schools	3,216,021	3,184,657	4,720,657	1,942,791
40211	Newport News Public Schools	9,706,823	9,561,407	14,172,992	5,832,910
40212	Norfolk Public Schools	12,140,061	11,488,104	17,028,959	7,008,286
40213	Petersburg City Schools	1,549,792	1,507,537	2,234,641	919,669
40214	Portsmouth School Board	4,813,616	4,418,511	6,549,613	2,695,500
40215	Radford City School Board	557,497	534,054	791,635	325,798
40216	Richmond Public Schools	11,345,117	10,748,247	15,932,261	6,556,938
40217	Roanoke City School Board	5,033,725	5,651,765	8,377,681	3,447,843
40219	Staunton City Schools	1,084,289	1,074,225	1,592,337	655,328
40220	Suffolk City School Board	4,720,299	4,701,309	6,968,808	2,868,020
40222	Winchester Public Schools	1,841,545	1,854,498	2,748,946	1,131,332
40223	Martinsville City Schools	661,771	639,354	947,722	390,036
40224	Falls Church Public Schools	1,607,348	1,634,304	2,422,550	997,003
40225	Colonial Heights City Schools	1,156,775	1,147,983	1,701,669	700,324
40230	Covington City School Board	0	0	0	0
40231	Fairfax City School Board	5,418	5,037	7,467	3,073
40232	Franklin City Public Schools	385,070	417,961	619,548	254,976
40233	Chesapeake Public Schools	15,005,209	15,286,689	22,659,650	9,325,602
40234	Virginia Beach City School Board	24,496,258	23,652,620	35,060,573	14,429,215



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40236	Manassas Park City Schools	1,359,184	1,361,461	2,018,110	830,555
40306	Town of West Point School Board	306,202	315,659	467,906	192,567
40307	Lexington City School Board	197,472	189,372	280,708	115,526
40308	Waynesboro Public Schools	1,124,385	1,212,506	1,797,313	739,686
40309	Town of Colonial Beach Schools	213,125	244,900	363,018	149,400
40313	Galax City Schools	459,844	461,496	684,081	281,534
40314	Norton City Schools	252,619	250,417	371,196	152,766
40332	Manassas City Schools	3,550,519	3,469,494	5,142,874	2,116,555
40335	City of Salem Schools	1,450,093	1,422,506	2,108,598	867,796
40402	Williamsburg-James City County School Board	4,439,142	4,353,028	6,452,548	2,655,553
40403	Poquoson City Public Schools	681,880	639,234	947,545	389,963
40410	Valley Vocational Technical Center	113,908	118,972	176,354	72,578
40412	Charlottesville/Albemarle Vo-Tech Center	90,066	90,068	133,510	54,946
40414	Jackson River Technical Ctr	0	0	0	0
40415	New Horizons Technical Center	543,047	528,298	783,102	322,286
40416	Northern Neck Regional Vocational Center	68,874	53,369	79,110	32,558
40417	Rowanty Vocational Technical Center	53,582	51,091	75,732	31,168
40418	Amelia-Nottoway Vocational Center	18,784	19,909	29,511	12,145
40421	Northern Neck Regional Special Education Program	32,872	37,419	55,466	22,827
40423	Maggie Walker Governor's School for Govt & Intl Studies	266,948	262,170	388,618	159,936
40424	Appomattox Region Governor's School	127,875	128,926	191,109	78,651
40425	Bridging Communities Regional Career and Tech Center	33,353	33,101	49,066	20,193
55100	Accomack County	721,735	737,338	1,092,965	449,811
55101	Albemarle County	2,897,176	3,067,004	4,546,259	1,871,017
55102	Alleghany County	462,132	469,651	696,170	286,509
55103	Amelia County	290,067	284,957	422,395	173,837
55104	Amherst County	615,052	602,535	893,145	367,575
55105	Appomattox County	256,954	264,688	392,351	161,472
55107	Augusta County	1,376,764	1,438,936	2,132,953	877,819
55108	Bath County	172,186	166,944	247,464	101,844
55109	Bedford County	1,256,475	1,281,466	1,899,534	781,755
55110	Bland County	163,998	161,188	238,931	98,332
55111	Botetourt County	829,261	837,241	1,241,052	510,756
55112	Brunswick County	374,594	373,706	553,949	227,978
55113	Buchanan County	618,785	640,433	949,322	390,695
55114	Buckingham County	319,206	321,056	475,906	195,859
55115	Campbell County	901,748	906,681	1,343,984	553,118
55116	Caroline County	761,591	793,466	1,176,164	484,052
55117	Carroll County	442,505	450,702	668,081	274,949
55118	Charles City County	259,362	262,410	388,973	160,082
55119	Charlotte County	263,818	271,405	402,306	165,570
55120	Chesterfield County	12,413,993	13,373,304	19,823,416	8,158,347
55121	Clarke County	320,410	318,778	472,528	194,469
55122	Craig County	121,012	119,931	177,776	73,164
55123	Culpeper County	1,189,286	1,200,633	1,779,713	732,443
55124	Cumberland County	208,188	215,517	319,463	131,475
55126	Dinwiddie County	668,755	656,864	973,678	400,718
55128	Essex County	270,079	259,172	384,173	158,107
55130	Fauquier County	2,463,822	2,548,421	3,777,556	1,554,657
55131	Floyd County	302,830	299,109	443,373	182,470
55132	Fluvanna County	477,304	500,593	742,036	305,386
55133	Franklin County	990,490	1,022,295	1,515,360	623,648



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55134	Frederick County	2,668,278	2,696,656	3,997,287	1,645,088
55135	Giles County	373,631	365,551	541,860	223,003
55136	Gloucester County	976,643	997,589	1,478,738	608,576
55137	Goochland County	875,378	918,794	1,361,940	560,508
55138	Grayson County	298,857	308,703	457,595	188,324
55139	Greene County	352,078	380,662	564,260	232,222
55140	Greensville County	306,443	306,425	454,217	186,933
55141	Halifax County	529,682	544,848	807,635	332,383
55142	Hanover County	4,065,270	3,986,518	5,909,265	2,431,964
55143	Henrico County	16,239,889	15,887,065	23,549,595	9,691,860
55144	Henry County	1,133,898	1,235,653	1,831,623	753,806
55145	Highland County	99,940	87,310	129,421	53,263
55146	Isle of Wight County	882,723	936,784	1,388,606	571,482
55147	James City County	2,391,215	2,395,509	3,550,892	1,461,373
55148	King George County	811,320	807,618	1,197,142	492,685
55149	King and Queen County	196,870	210,719	312,352	128,549
55150	King William County	327,514	327,772	485,861	199,957
55151	Lancaster County	310,657	311,821	462,217	190,226
55152	Lee County	332,090	323,335	479,283	197,250
55153	Loudoun County	16,845,309	16,756,448	24,838,291	10,222,224
55154	Louisa County	879,713	921,073	1,365,318	561,898
55155	Lunenburg County	141,963	155,911	231,108	95,113
55156	Madison County	333,776	335,808	497,772	204,859
55157	Mathews County	203,131	206,402	305,952	125,915
55158	Mecklenburg County	594,222	610,930	905,590	372,696
55159	Middlesex County	209,633	210,120	311,463	128,183
55160	Montgomery County	1,156,775	1,201,832	1,781,491	733,174
55162	Nelson County	277,183	264,569	392,173	161,399
55163	New Kent County	685,492	707,715	1,049,055	431,739
55165	Northampton County	580,374	561,159	831,813	342,333
55166	Northumberland County	298,977	288,435	427,551	175,959
55167	Nottoway County	221,795	226,191	335,285	137,987
55168	Orange County	715,474	798,863	1,184,164	487,344
55169	Page County	491,031	508,149	753,236	309,995
55170	Patrick County	380,133	387,978	575,104	236,685
55171	Pittsylvania County	1,012,284	998,069	1,479,450	608,869
55172	Powhatan County	579,291	607,332	900,256	370,501
55173	Prince Edward County	337,749	333,529	494,394	203,468
55174	Prince George County	841,061	881,495	1,306,652	537,754
55176	Prince William County	18,062,530	17,987,543	26,663,159	10,973,251
55177	Pulaski County	878,750	881,495	1,306,652	537,754
55178	Rappahannock County	200,843	196,448	291,197	119,842
55179	Richmond County	200,121	211,439	313,419	128,988
55180	Roanoke County	2,969,061	3,079,597	4,564,925	1,878,700
55181	Rockbridge County	469,838	489,560	725,681	298,655
55182	Rockingham County	1,795,669	1,848,742	2,740,413	1,127,820
55183	Russell County	369,417	363,752	539,194	221,906
55184	Scott County	391,933	405,128	600,526	247,147
55185	Shenandoah County	897,172	957,772	1,419,717	584,286
55186	Smyth County	499,580	516,424	765,502	315,043
55187	Southampton County	498,978	479,006	710,036	292,216
55188	Spotsylvania County	3,779,297	3,797,146	5,628,557	2,316,439



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55189	Stafford County	3,910,664	3,975,844	5,893,443	2,425,453
55190	Surry County	277,303	279,200	413,862	170,325
55191	Sussex County	303,071	307,984	456,528	187,885
55192	Tazewell County	720,290	718,749	1,065,410	438,471
55193	Warren County	796,991	789,268	1,169,942	481,491
55195	Washington County	703,072	709,034	1,051,010	432,544
55196	Westmoreland County	459,965	443,386	657,237	270,487
55197	Wise County	732,091	722,706	1,071,277	440,885
55198	Wythe County	459,363	458,138	679,103	279,486
55199	York County	2,489,590	2,552,379	3,783,423	1,557,072
55201	City of Bristol	795,306	760,844	1,127,809	464,151
55202	City of Buena Vista	206,743	206,162	305,596	125,769
55203	Town of St. Paul	48,405	49,891	73,955	30,436
55204	Town of Clifton Forge	72,848	68,481	101,510	41,777
55206	City of Fredericksburg	1,600,244	1,577,697	2,338,640	962,470
55207	City of Hampton	5,207,597	5,120,349	7,589,957	3,123,655
55208	City of Harrisonburg	1,895,489	1,896,115	2,810,634	1,156,719
55209	City of Hopewell	1,093,560	1,050,119	1,556,604	640,622
55210	City of Lynchburg	3,275,624	3,432,315	5,087,764	2,093,874
55211	Town of Crewe	55,750	55,048	81,599	33,582
55212	City of Norfolk	2,047,807	4,505,341	6,678,323	2,748,471
55213	City of Petersburg	1,442,748	1,436,418	2,129,220	876,283
55214	City of Portsmouth	4,249,497	4,132,594	6,125,796	2,521,078
55215	City of Radford	702,349	700,519	1,038,388	427,350
55216	City of Richmond	1,384,109	1,329,079	1,970,111	810,801
55217	City of Roanoke	513,186	498,075	738,303	303,849
55218	Town of Craigsville	12,643	11,633	17,244	7,097
55219	City of Staunton	880,194	867,703	1,286,207	529,340
55220	City of Suffolk	4,016,745	4,056,078	6,012,375	2,474,399
55221	City of Williamsburg	662,975	650,388	964,078	396,767
55222	City of Winchester	1,634,922	1,719,815	2,549,304	1,049,169
55223	City of Martinsville	852,380	850,433	1,260,608	518,804
55224	City of Falls Church	75,136	77,835	115,376	47,483
55225	City of Colonial Heights	790,851	781,113	1,157,853	476,516
55226	Town of Front Royal	436,726	413,523	612,971	252,269
55229	Town of Chilhowie	62,131	58,287	86,399	35,558
55230	City of Covington	200,964	194,049	287,641	118,379
55231	Town of Floyd	13,968	14,152	20,978	8,633
55232	City of Franklin	429,742	479,126	710,214	292,289
55233	City of Chesapeake	10,002,309	10,487,396	15,545,598	6,397,807
55234	City of Virginia Beach	19,365,964	19,638,398	29,110,242	11,980,350
55235	City of Norton	220,229	219,834	325,863	134,109
55236	City of Manassas Park	633,114	698,480	1,035,366	426,106
55239	Town of Grottoes	53,101	56,967	84,443	34,753
55240	Town of Onley	8,308	13,792	20,444	8,414
55241	Town of West Point	104,516	115,614	171,376	70,530
55242	Town of South Hill	194,341	196,807	291,730	120,062
55245	Town of Scottsville	12,643	15,591	23,111	9,511
55246	Town of Burkeville	4,094	6,956	10,311	4,243
55247	Town of Madison	5,539	5,037	7,467	3,073
55250	Town of Rich Creek	13,365	13,192	19,555	8,048
55252	Town of Windsor	40,096	40,657	60,266	24,803



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55254	Town of Stephens City	27,815	28,424	42,133	17,340
55257	Town of Lebanon	119,567	103,741	153,776	63,287
55258	City of Newport News	5,305,369	5,472,827	8,112,440	3,338,683
55260	Town of Haymarket	39,254	39,218	58,133	23,925
55261	Town of Lovettsville	29,260	27,704	41,066	16,901
55264	Town of Eastville	17,821	15,111	22,400	9,219
55267	Town of Glade Spring	0	15,471	22,933	9,438
55300	Town of Abingdon	235,160	226,191	335,285	137,987
55301	Town of Dumfries	111,259	131,445	194,842	80,188
55302	Town of Iron Gate	2,890	2,638	3,911	1,610
55303	Town of Montross	5,298	5,157	7,644	3,146
55304	Town of South Boston	196,870	191,051	283,197	116,550
55305	Town of Gretna	29,741	30,582	45,333	18,657
55306	Town of Remington	11,559	12,233	18,133	7,463
55307	City of Lexington	294,402	304,626	451,550	185,836
55308	City of Waynesboro	789,767	784,591	1,163,009	478,637
55309	Town of Colonial Beach	141,963	143,918	213,331	87,797
55310	Town of Smithfield	183,143	180,017	266,841	109,819
55311	Town of Brookneal	15,051	14,032	20,800	8,560
55312	Town of Hamilton	7,225	7,316	10,844	4,463
55313	City of Galax	399,760	392,415	581,682	239,392
55314	Town of Jonesville	16,857	14,871	22,044	9,072
55315	Town of Wytheville	454,065	459,097	680,525	280,071
55317	Town of Vienna	749,309	760,725	1,127,631	464,078
55318	Town of Vinton	180,614	189,492	280,886	115,599
55319	City of Emporia	297,893	305,105	452,261	186,129
55320	Town of Culpeper	631,910	650,388	964,078	396,767
55321	Town of Woodstock	168,212	160,948	238,575	98,186
55322	Town of Glasgow	11,800	9,595	14,222	5,853
55323	Town of Marion	204,094	206,162	305,596	125,769
55324	Town of Altavista	133,053	147,156	218,131	89,772
55325	Town of Herndon	1,020,351	1,008,143	1,494,383	615,015
55326	Town of Pearisburg	84,166	80,354	119,110	49,020
55329	Town of Leesburg	1,594,705	1,629,507	2,415,439	994,076
55330	Town of Chatham	17,941	19,549	28,977	11,926
55331	Town of Bowling Green	30,464	26,625	39,466	16,242
55332	City of Manassas	1,870,564	1,898,393	2,814,012	1,158,110
55334	Town of Boydton	13,847	19,909	29,511	12,145
55335	City of Salem	1,418,185	1,404,036	2,081,220	856,528
55336	Town of McKenney	2,769	4,557	6,755	2,780
55338	Town of Quantico	5,539	5,157	7,644	3,146
55339	Town of Halifax	23,119	22,187	32,889	13,535
55340	Town of Blacksburg	844,914	820,091	1,215,630	500,294
55341	Town of Chincoteague	127,514	119,212	176,709	72,725
55342	Town of Lawrenceville	62,131	64,643	95,821	39,435
55343	Town of Amherst	58,399	58,886	87,288	35,923
55344	Town of Stanley	41,060	38,738	57,422	23,632
55345	Town of Hillsville	92,836	99,663	147,732	60,799
55346	Town of Elkton	72,005	71,119	105,421	43,386
55347	Town of Bridgewater	132,571	130,485	193,420	79,602
55348	Town of Purcellville	330,043	345,882	512,705	211,004
55349	Town of Timberville	42,264	40,537	60,088	24,729



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55350	Town of Wise	124,142	132,044	195,731	80,553
55351	Town of New Market	59,121	57,087	84,621	34,826
55353	Town of Rocky Mount	170,259	182,056	269,864	111,063
55355	Town of Luray	122,336	121,970	180,798	74,408
55357	Town of Strasburg	163,757	159,389	236,264	97,235
55358	Town Of Appomattox	48,284	48,812	72,355	29,778
55359	Town of Clarksville	59,844	58,287	86,399	35,558
55360	Town of Dublin	67,670	70,999	105,243	43,313
55361	Town of Middleburg	61,891	63,084	93,510	38,484
55363	Town of Chase City	67,670	62,244	92,266	37,972
55364	Town of Bedford	244,672	250,657	371,551	152,912
55365	City of Poquoson	387,358	388,218	575,460	236,831
55366	Town of Ashland	202,047	205,682	304,885	125,476
55367	Town of Broadway	66,105	69,920	103,643	42,654
55368	Town of Berryville	98,615	94,986	140,798	57,946
55370	Town of Urbanna	3,733	5,757	8,533	3,512
55371	Town of Bluefield	146,057	155,071	229,864	94,601
55372	Town of Weber City	10,476	7,676	11,378	4,682
55374	Town of Hurt	11,559	11,513	17,066	7,024
55376	Town of Coeburn	43,107	46,653	69,155	28,461
55377	Town of Dayton	47,080	45,334	67,199	27,656
55378	Town of Courtland	6,261	6,236	9,244	3,805
55379	Town of Cape Charles	83,323	86,231	127,821	52,605
55381	Town of Warsaw	40,578	44,135	65,421	26,924
55382	Town of Grundy	29,621	29,503	43,733	17,998
55383	Town of Warrenton	388,803	396,973	588,438	242,172
55384	Town of Louisa	32,751	27,464	40,711	16,755
55385	Town of Kenbridge	30,343	31,422	46,577	19,169
55386	Town of Mt. Jackson	53,582	53,250	78,932	32,485
55387	Town of Pulaski	229,260	233,266	345,774	142,304
55389	Town of Pembroke	16,135	14,152	20,978	8,633
55390	Town of Parksley	11,439	11,753	17,422	7,170
55391	Town of Onancock	31,066	27,224	40,355	16,608
55392	Town of Victoria	29,621	34,660	51,377	21,144
55393	Town of Shenandoah	50,572	50,371	74,666	30,729
55395	Town of Round Hill	52,017	54,929	81,421	33,509
55396	Town of Kilmarnock	53,944	61,045	90,488	37,240
55397	Town of Orange	133,775	130,845	193,953	79,822
55399	Town of Blackstone	153,643	156,990	232,708	95,771
55401	Southeastern Virginia Public Service Authority	329,320	320,936	475,728	195,786
55402	Pittsylvania Co Svc Auth	0	0	0	0
55403	Rappahannock Area Youth Services & Group Home Commission	30,223	33,941	50,311	20,705
55404	Appomattox Regional Library	44,431	41,496	61,510	25,315
55405	Staunton Redevelopment & Housing Authority	26,851	27,104	40,177	16,535
55408	Alleghany Highlands Regional Library, Inc.	5,780	5,517	8,178	3,366
55409	Southside Regional Juvenile Group Home Commission	7,586	6,236	9,244	3,805
55411	Hampton Roads Sanitation District	3,035,407	3,002,241	4,450,260	1,831,509
55412	Peninsula Airport Commission	138,712	135,762	201,242	82,821
55413	Richmond Redevelopment & Housing Authority	493,800	476,727	706,659	290,826
55415	Chesapeake Redevelopment & Housing Authority	125,828	126,887	188,087	77,407
55417	Norfolk Airport Authority	712,584	714,071	1,058,477	435,617
55418	Charlottesville Redevelopment & Housing Authority	33,233	44,974	66,666	27,436



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55419	Hampton Redevelopment & Housing Authority	161,951	144,397	214,042	88,089
55420	Loudoun County Sanitation Authority	1,471,767	1,498,062	2,220,597	913,889
55421	Danville Redevelopment & Housing Authority	79,591	84,552	125,332	51,580
55422	NRV Regional Water Authority	77,905	78,435	116,265	47,849
55423	Northern Virginia Juvenile Detention Center	157,857	144,397	214,042	88,089
55425	Colonial Behavioral Health	522,337	492,318	729,769	300,337
55426	Blacksburg-VPI Sanitation Authority	51,174	49,772	73,777	30,363
55427	Potomac River Fisheries Commission	16,737	15,231	22,578	9,292
55428	Chesapeake Bay Bridge & Tunnel District	466,106	460,656	682,837	281,022
55429	Alexandria Redevelopment & Housing Authority	259,483	236,025	349,863	143,986
55430	Albemarle County Service Authority	277,785	289,274	428,795	176,471
55431	Franklin Redevelopment & Housing Authority	6,863	9,834	14,578	5,999
55432	Bristol Redevelopment & Housing Authority	62,613	60,445	89,599	36,875
55433	Norfolk Redevelopment & Housing Authority	674,053	586,224	868,968	357,625
55435	Richmond Metropolitan Authority	171,825	164,426	243,731	100,308
55436	Riverside Regional Jail	643,469	641,273	950,567	391,207
55439	Rappahannock-Rapidan Planning District Commission	22,276	24,346	36,088	14,852
55440	Shenandoah Valley Juvenile Detention Center	146,900	148,235	219,731	90,430
55443	Bedford Public Library	38,651	39,817	59,022	24,290
55445	Chesterfield County Health Center Commission	366,888	360,274	534,038	219,784
55446	Washington County Service Authority	221,915	211,559	313,596	129,061
55447	Rappahannock Area Community Services Board	1,286,095	1,248,485	1,850,645	761,635
55449	Hampton Roads Planning District Commission	190,368	194,529	288,352	118,672
55450	Meherrin Regional Library	14,570	13,073	19,378	7,975
55453	Rockbridge Area Community Services Board	199,760	198,726	294,574	121,232
55454	Greensville/Emporia Department of Social Services	69,115	57,927	85,866	35,338
55455	James City Service Authority	287,779	300,548	445,506	183,348
55456	Accomack-Northampton Planning District Commission	41,782	42,096	62,399	25,680
55457	Harrisonburg/Rockingham Sewer Authority	101,987	97,384	144,354	59,409
55458	Wytheville Redevelopment & Housing Authority	30,102	28,304	41,955	17,267
55459	Waynesboro Redevelopment and Housing Authority	43,709	46,293	68,621	28,241
55460	Region Ten Community Services Board	1,111,742	1,086,818	1,611,004	663,010
55462	LENOWISCO Planning District Commission	16,737	15,591	23,111	9,511
55465	Rivanna Water & Sewer Authority	347,743	359,794	533,327	219,491
55466	Appomattox River Water Authority	83,805	93,666	138,843	57,141
55467	Campbell County Utilities and Service Authority	80,072	80,114	118,754	48,873
55469	Eastern Shore Community Services Board	261,048	253,175	375,285	154,449
55470	ANCHOR Commission	11,078	12,833	19,022	7,829
55471	Horizon Behavioral Health	1,197,956	1,157,098	1,715,180	705,884
55472	District 19 Community Services Board	498,376	480,325	711,992	293,021
55473	Hampton Roads Transit	1,058,642	1,111,644	1,647,803	678,155
55474	Upper Occoquan Sewage Authority	798,798	802,940	1,190,208	489,832
55475	New River Valley Juvenile Detention Home	40,819	41,616	61,688	25,388
55477	Frederick County Sanitation Authority	261,169	264,089	391,462	161,107
55479	Cumberland Mountain Community Services	621,675	624,842	926,212	381,183
55482	Middle Peninsula/Northern Neck Public Service Authority	640,338	609,611	903,634	371,892
55483	Rockbridge County Public Service Authority	22,035	23,027	34,133	14,047
55484	Danville-Pittsylvania Community Services	603,011	620,165	919,278	378,330
55485	Crater Youth Care Commission	68,393	67,162	99,554	40,972
55486	Hampton Roads Workforce Council	205,900	260,371	385,951	158,839
55487	Capital Regional Airport Commission	409,513	446,984	662,570	272,681
55488	Northwestern Community Services Board	562,795	497,595	737,591	303,557



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55489	Harrisonburg-Rockingham Community Services Board	461,410	460,416	682,481	280,876
55491	Middle Peninsula Regional Security Center	200,000	198,726	294,574	121,232
55492	Northern Neck Planning District Commission	21,072	19,189	28,444	11,706
55493	Planning District One Community Services Board	18,543	18,110	26,844	11,048
55494	Rockbridge Area Social Services Board	65,864	64,163	95,110	39,143
55495	Dinwiddie County Water Authority	30,704	38,018	56,355	23,193
55496	Rappahannock Rapidan Community Services	694,402	731,821	1,084,787	446,445
55498	Valley Community Services Board	485,371	513,786	761,591	313,434
55499	Eastern Shore Public Library	17,700	20,628	30,577	12,584
55500	Alexandria City Public Schools	456,353	437,030	647,815	266,609
55501	Albemarle County Public Schools	613,367	616,327	913,589	375,989
55502	Alleghany Highlands Public Schools	106,803	124,729	184,887	76,090
55503	Charlottesville City Public Schools	119,326	117,053	173,509	71,408
55504	Amherst County Public Schools	152,679	153,272	227,197	93,503
55505	Appomattox County Public Schools	44,190	43,655	64,710	26,632
55506	Arlington County Public Schools	1,436,607	1,474,796	2,186,108	899,695
55507	Augusta County Public Schools	170,500	191,410	283,730	116,769
55508	Bath County Public Schools	35,882	38,018	56,355	23,193
55509	Bedford County Public Schools	308,730	301,987	447,639	184,226
55510	Bland County Public Schools	13,245	25,186	37,333	15,364
55511	Botetourt County Public Schools	155,930	176,419	261,508	107,624
55512	Norfolk Public Schools	954,728	948,897	1,406,562	578,872
55513	Petersburg City Public Schools	169,657	181,456	268,975	110,697
55514	Buckingham County Public Schools	51,776	46,653	69,155	28,461
55515	Radford City Public Schools	18,784	20,388	30,222	12,438
55516	Caroline County Public Schools	86,093	100,263	148,621	61,165
55517	Carroll County Public Schools	114,630	108,658	161,065	66,286
55518	Charles City County Public Schools	16,857	17,390	25,777	10,609
55519	Charlotte County Public Schools	33,474	31,542	46,755	19,242
55520	Chesterfield County Public Schools	1,349,551	1,378,251	2,042,999	840,798
55521	Clarke County Public Schools	27,213	26,745	39,644	16,316
55522	Winchester City Public Schools	155,088	167,424	248,175	102,137
55523	Culpeper County Public Schools	266,105	279,560	414,395	170,545
55524	Cumberland County Public Schools	36,725	37,179	55,110	22,681
55525	Dickenson County Public Schools	74,172	73,518	108,977	44,849
55526	Dinwiddie County Public Schools	115,714	110,817	164,265	67,603
55528	Essex County Public Schools	33,113	41,616	61,688	25,388
55530	Covington City Public Schools	25,045	0	0	0
55531	Floyd County Public Schools	96,087	92,947	137,776	56,702
55532	Fluvanna County Public Schools	122,818	122,810	182,042	74,920
55533	Chesapeake City Public Schools	1,210,719	1,291,900	1,915,000	788,120
55534	Virginia Beach City Public Schools	2,756,418	2,948,512	4,370,616	1,798,732
55535	Giles County Public Schools	36,002	37,658	55,822	22,973
55536	Gloucester County Public Schools	205,900	215,876	319,996	131,695
55537	Goochland County Public Schools	69,958	71,359	105,777	43,532
55538	Grayson County Public Schools	53,101	54,209	80,355	33,070
55539	Greene County Public Schools	102,589	103,861	153,954	63,360
55540	Greensville County Public Schools	52,739	49,772	73,777	30,363
55541	Halifax County Public Schools	98,495	106,259	157,509	64,823
55542	Hanover County Public Schools	280,795	295,151	437,506	180,056
55543	Henrico County Public Schools	34,317	33,701	49,955	20,559
55544	Henry County Public Schools	196,509	196,208	290,841	119,696



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55545	Highland County Public Schools	12,282	12,113	17,955	7,390
55546	Isle of Wight County Public Schools	105,599	111,296	164,976	67,896
55548	King George County Public Schools	159,784	176,419	261,508	107,624
55549	King and Queen County Public Schools	47,080	42,096	62,399	25,680
55550	King William County Public Schools	78,266	78,555	116,443	47,922
55551	Lancaster County Public Schools	44,431	42,336	62,755	25,827
55552	Lee County Public Schools	130,765	127,127	188,442	77,554
55553	Loudoun County Public Schools	4,292,002	4,642,063	6,880,987	2,831,877
55554	Louisa County Public Schools	223,842	256,173	379,729	156,278
55555	Lunenburg County Public Schools	37,568	36,339	53,866	22,169
55556	Madison County Public Schools	49,007	53,729	79,644	32,777
55557	Mathews County Public Schools	52,739	48,572	71,999	29,631
55558	Mecklenburg County Public Schools	90,307	94,266	139,732	57,507
55559	Middlesex County Public Schools	27,213	31,662	46,933	19,315
55560	Montgomery County Public Schools	266,948	252,695	374,573	154,156
55562	Nelson County Public Schools	78,989	83,232	123,376	50,776
55563	New Kent County Public Schools	82,721	82,753	122,665	50,483
55565	Northampton County Public Schools	55,148	51,331	76,088	31,314
55566	Northumberland County Public Schools	28,176	26,865	39,822	16,389
55567	Nottoway County Public Schools	50,572	57,927	85,866	35,338
55568	Orange County Public Schools	196,629	196,088	290,663	119,623
55569	Page County Public Schools	104,034	109,018	161,598	66,506
55570	Patrick County Public Schools	107,526	119,452	177,065	72,871
55571	Pittsylvania County Public Schools	175,918	185,174	274,486	112,965
55572	Powhatan County Public Schools	123,420	113,215	167,820	69,067
55573	Prince Edward County Public Schools	35,521	40,177	59,555	24,510
55574	Prince George County Public Schools	287,297	279,200	413,862	170,325
55576	Prince William County Public Schools	3,442,873	3,490,842	5,174,518	2,129,578
55577	Pulaski County Public Schools	138,471	143,558	212,798	87,577
55578	Rappahannock County Public Schools	42,745	44,375	65,777	27,071
55579	Richmond County Public Schools	4,937	4,797	7,111	2,927
55580	Roanoke County Public Schools	176,280	186,373	276,263	113,697
55581	Rockbridge County Public Schools	69,476	62,964	93,332	38,411
55582	Rockingham County Public Schools	480,073	476,487	706,303	290,680
55583	Russell County Public Schools	137,989	131,565	195,020	80,261
55584	Scott County Public Schools	142,565	141,759	210,131	86,480
55585	Shenandoah County Public Schools	208,911	226,550	335,818	138,206
55586	Smyth County Public Schools	126,189	127,847	189,509	77,993
55587	Southampton County Public Schools	46,839	51,690	76,621	31,534
55588	Spotsylvania County Public Schools	562,072	587,304	870,568	358,283
55589	Stafford County Public Schools	697,172	728,823	1,080,343	444,616
55590	Surry County Public Schools	57,556	55,288	81,955	33,729
55591	Sussex County School Board	52,619	61,165	90,666	37,314
55592	Tazewell County Public Schools	211,801	211,199	313,063	128,841
55593	Warren County Public Schools	84,889	91,028	134,932	55,531
55595	Washington County Public Schools	153,281	155,431	230,397	94,820
55596	Westmoreland County Public Schools	39,254	34,900	51,733	21,291
55597	Wise County Public Schools	98,495	95,945	142,221	58,531
55598	Wythe County Public Schools	82,360	83,352	123,554	50,849
55599	York County Public Schools	363,998	352,838	523,016	215,248
55600	Accomack County Public Schools	174,835	171,982	254,930	104,917
55601	Bristol VA Public Schools	70,921	71,719	106,310	43,752



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
55602	Buena Vista City Public Schools	22,155	24,706	36,622	15,072
55603	Amelia County Public Schools	39,254	40,417	59,910	24,656
55605	Danville City Public Schools	146,177	208,920	309,685	127,451
55606	Franklin City Public Schools	39,013	37,179	55,110	22,681
55608	Harrisonburg City Public Schools	140,879	160,468	237,864	97,893
55609	Hopewell City Public Schools	136,545	138,281	204,975	84,358
55610	Lynchburg City Public Schools	243,589	241,542	358,040	147,352
55611	Fauquier County Public Schools	470,681	499,394	740,258	304,654
55612	Brunswick County Public Schools	63,335	57,207	84,799	34,899
55614	Portsmouth City Public Schools	404,576	399,731	592,526	243,855
55615	Campbell County Public Schools	213,005	213,238	316,085	130,085
55616	Richmond Public Schools	669,116	729,183	1,080,876	444,836
55617	Roanoke City Schools	264,179	340,125	504,172	207,492
55619	Staunton City Public Schools	77,664	79,155	117,332	48,288
55620	Suffolk City Public Schools	501,506	507,669	752,525	309,702
55622	Craig County Public Schools	16,617	16,670	24,711	10,170
55623	Martinsville City Public Schools	26,611	27,224	40,355	16,608
55624	Appomattox Regional Governor's School	6,261	6,116	9,067	3,731
55625	Colonial Heights City Public Schools	75,376	97,624	144,709	59,555
55632	Manassas City Public Schools	220,470	219,115	324,796	133,670
55633	Franklin County Public Schools	326,551	317,938	471,283	193,957
55634	Frederick County Public Schools	575,558	543,889	806,213	331,798
55635	Salem City Public Schools	80,313	85,151	126,221	51,946
55636	Manassas Park City Public Schools	83,083	76,516	113,421	46,678
55637	Newport News Public Schools	711,260	920,953	1,365,140	561,825
55638	Town of West Point Public Schools	21,915	17,990	26,666	10,975
55708	Waynesboro City Public Schools	59,482	71,239	105,599	43,459
55710	Valley Vocational-Technical Center	4,816	5,157	7,644	3,146
55711	New Horizons Technical Center	20,951	17,510	25,955	10,682
55713	Galax City Public Schools	42,505	43,175	63,999	26,339
55714	Norton City Public Schools	22,517	23,147	34,311	14,121
55802	Williamsburg-James City County Public Schools	327,033	317,458	470,572	193,665
55803	Poquoson City Public Schools	28,898	31,902	47,288	19,462
55806	Fredericksburg City Public Schools	89,344	108,538	160,887	66,213
55807	Hampton City Public Schools	240,458	273,563	405,506	166,887
55813	Buchanan County Public Schools	119,085	128,566	190,576	78,432
55814	Jackson River Technical Ctr	3,853	0	0	0
55815	Northern Neck Regional Vocational Center	2,167	2,159	3,200	1,317
55854	Orange County Broadband Authority	38,049	47,373	70,221	28,900
55856	Blue Ridge Resource Authority	19,627	19,909	29,511	12,145
55858	Peumansend Creek Regional Jail Authority	243,468	227,510	337,241	138,792
55859	Williamsburg Area Transit Authority	110,777	107,938	159,998	65,847
55860	Middle Peninsula Juvenile Detention Commission	127,393	124,249	184,176	75,798
55862	Crater Criminal Justice Training Academy	16,376	14,512	21,511	8,853
55863	Central Shenandoah Criminal Justice Training Academy	23,721	22,547	33,422	13,755
55864	New River Valley Emergency Comm Regional Authority	98,254	98,464	145,954	60,067
55865	Maury Service Authority	59,964	58,886	87,288	35,923
55866	Hampton Roads Transportation Accountability Commission	22,276	23,986	35,555	14,633
55867	Pamunkey Regional Library	85,009	87,310	129,421	53,263
55868	Northern Virginia Transportation Authority	81,999	97,984	145,243	59,775
55869	RSW Regional Jail Authority	290,428	263,849	391,107	160,960
55870	Bedford Regional Water Authority	224,323	214,317	317,685	130,744



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55871	Portsmouth Redevelopment and Housing Authority	157,375	152,193	225,597	92,845
55872	Southwest Regional Recreation Authority	32,992	39,218	58,133	23,925
55874	Meherrin River Regional Jail Authority	254,666	235,425	348,974	143,621
55875	Woodway Water Authority	13,245	13,073	19,378	7,975
55876	Bristol Virginia Utilities Authority (BVU)	207,586	208,920	309,685	127,451
55878	Mount Rogers Community Services Board	1,457,077	1,435,938	2,128,509	875,990
55879	Lonesome Pine Soil & Water Conservation District	2,890	2,758	4,089	1,683
55880	Big Sandy Soil & Water & Conservation District	722	3,238	4,800	1,975
55881	Central Virginia Planning District Commission	91,873	83,232	123,376	50,776
55882	Middle Peninsula Planning District Commission	15,533	17,150	25,422	10,462
55883	Western Virginia Regional Jail Authority	454,065	453,460	672,170	276,632
55884	Halifax Service Authority	73,570	68,481	101,510	41,777
55886	Russell County Public Service Authority	44,190	42,576	63,110	25,973
55887	Piedmont Community Services Board	774,595	766,001	1,135,454	467,297
55888	Blue Ridge Behavioral Health Care	828,418	867,463	1,285,852	529,194
55890	Middle River Regional Jail Authority	411,921	436,910	647,637	266,536
55892	Big Stone Gap Redevelopment and Housing Authority	17,339	15,231	22,578	9,292
55893	Eastern Shore Soil and Water Conservation District	9,994	11,873	17,600	7,243
55895	Town of Gordonsville	42,625	39,457	58,488	24,071
55896	Virginia Resources Authority	81,156	75,797	112,354	46,240
55897	Prince William County Services Authority	1,514,633	1,544,956	2,290,107	942,496
55898	Western Virginia Water Authority	664,059	724,985	1,074,654	442,275
55899	Shenandoah Valley Regional Airport Commission	43,709	40,177	59,555	24,510
55900	Alleghany Highlands Community Services Board	192,776	196,687	291,552	119,989
55901	Brunswick Industrial Development Authority	10,716	10,434	15,466	6,365
55904	Appalachian Juvenile Commission	107,887	115,734	171,554	70,603
55905	Goochland-Powhatan Community Services Board	171,343	192,490	285,330	117,428
55906	Suffolk Redevelopment and Housing Authority	55,990	53,010	78,577	32,338
55908	Lee County Redevelopment and Housing Authority	20,590	18,230	27,022	11,121
55909	Henry County Public Service Authority	150,151	147,036	217,953	89,699
55910	Southside Planning District Commission	29,260	28,184	41,777	17,193
55911	Economic Development Authority Of Henrico Co, Va	48,645	49,412	73,244	30,143
55912	Augusta County Public Service Authority	331,367	346,841	514,127	211,590
55914	Rappahannock Juvenile Center	228,658	218,395	323,730	133,231
55915	Cumberland Plateau Regional Housing Authority	31,427	34,660	51,377	21,144
55918	Amherst County Service Authority	71,042	73,278	108,621	44,703
55919	Pepper's Ferry Regional Wastewater Treatment Authority	71,523	69,440	102,932	42,362
55920	Rappahannock Regional Jail Authority	804,096	814,694	1,207,631	497,002
55921	Thomas Jefferson Planning District Commission	30,704	38,138	56,533	23,266
55922	Piedmont Regional Jail	208,670	214,317	317,685	130,744
55923	Nelson County Services Authority	52,980	53,729	79,644	32,777
55924	Coeburn-Norton-Wise Regional Water	30,704	29,743	44,088	18,145
55925	Fauquier County Water & Sanitation Authority	200,241	185,414	274,841	113,111
55926	Scott County Soil & Water Conservation District	8,188	7,915	11,733	4,829
55927	New River Resource Authority	69,236	68,481	101,510	41,777
55928	Scott County Water & Sewage Authority	69,236	67,881	100,621	41,411
55929	Greensville County Water & Sewer Authority	72,727	72,199	107,021	44,045
55930	Petersburg Redevelopment & Housing Authority	68,513	74,238	110,043	45,288
55931	Central Rappahannock Regional Library	276,942	264,808	392,529	161,546
55932	Virginia Coalfield Economic Development Authority	19,145	18,469	27,377	11,267
55933	Central Virginia Regional Jail	354,727	359,674	533,149	219,418
55934	Thomas Jefferson Soil & Water Conservation District	23,480	32,741	48,533	19,974



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55937	Wythe-Grayson Regional Library	16,857	17,390	25,777	10,609
55938	Colonial Soil & Water Conservation District	16,255	17,150	25,422	10,462
55939	Rivanna Solid Waste Authority	57,074	62,244	92,266	37,972
55940	Monacan Soil & Water Conservation District	12,763	13,672	20,266	8,341
55942	Tri-county/city Soil And Water Conservation Dist.	8,910	7,796	11,555	4,756
55944	Central Virginia Waste Management Authority	31,909	31,422	46,577	19,169
55945	Lonesome Pine Regional Library	39,856	37,059	54,933	22,608
55946	Virginia Peninsulas Public Service Authority	92,956	90,548	134,221	55,239
55947	Tidewater Youth Services Commission	101,144	93,307	138,310	56,921
55948	Virginia Highlands Airport Commission	14,931	16,910	25,066	10,316
55949	Western Tidewater Regional Jail	337,629	349,960	518,750	213,492
55950	Scott County Redevelopment & Housing Authority	16,978	18,829	27,911	11,487
55951	Handley Regional Library	46,117	40,657	60,266	24,803
55952	Northern Neck Regional Jail	234,678	238,543	353,596	145,523
55953	Montgomery Regional Solid Waste Authority	33,956	33,461	49,599	20,413
55954	Potomac & Rappahannock Transportation Commission	537,268	556,362	824,702	339,407
55955	Giles County Public Service Authority	38,170	39,577	58,666	24,144
55956	South Central Wastewater Authority	100,301	100,742	149,332	61,458
55957	Wise County Redevelopment and Housing Authority	37,086	32,741	48,533	19,974
55958	Prince William Soil & Water Conservation District	10,114	8,275	12,267	5,048
55959	Hampton Roads Regional Jail Authority	468,996	401,410	595,015	244,879
55960	Castlewood Water And Sewage Authority	0	0	0	0
55961	Pamunkey Regional Jail	329,682	327,173	484,972	199,591
55962	Charlottesville - Albemarle Airport Authority	151,355	159,269	236,086	97,162
55963	Virginia Peninsula Regional Jail	223,962	225,111	333,685	137,328
55964	Virginia Biotechnology Research Partership Authority	39,374	37,898	56,177	23,120
55966	Blue Ridge Regional Jail Authority	768,936	758,446	1,124,254	462,688
55967	Massanutten Regional Library	43,950	40,657	60,266	24,803
55968	Albemarle-Charlottesville Regional Jail	412,644	389,297	577,060	237,490
55969	Culpeper Soil & Water Conservation District	32,511	33,821	50,133	20,632
55970	New River Valley Regional Jail	434,920	429,594	636,793	262,073
55971	Sussex Service Authority	51,656	50,611	75,021	30,875
55974	Peaks of Otter Soil & Water Conservation District	2,529	2,638	3,911	1,610
55975	New River Soil & Water Conservation District	7,225	7,556	11,200	4,609
55977	Southside Regional Jail	105,840	120,291	178,309	73,383
55978	Evergreen Soil & Water Conservation District	5,659	6,476	9,600	3,951
55979	Roanoke Higher Education Authority	62,974	63,204	93,688	38,557
55981	John Marshall Soil & Water Conservation District	17,219	17,030	25,244	10,389
55982	Daniel Boone Soil & Water Conservation District	8,669	8,755	12,978	5,341
55983	Southside Community Services Board	405,299	405,008	600,349	247,074
55984	Northern Shenandoah Valley Regional Commission	40,217	37,898	56,177	23,120
55985	Tazewell Soil & Water Conservation District	7,827	6,356	9,422	3,878
55988	Henricopolis Soil & Water Conservation District	7,947	8,755	12,978	5,341
55989	Piedmont Regional Juvenile Detention Center	30,825	29,983	44,444	18,291
55990	Roanoke River Service Authority	21,553	22,547	33,422	13,755
55991	Lee County Public Service Authority	41,903	42,216	62,577	25,754
55992	Blue Ridge Juvenile Detention Center	99,940	104,580	155,020	63,799
55994	Wise County Public Service Authority	80,313	89,709	132,976	54,727
55995	Holston River Soil and Water Conservation District	9,994	10,074	14,933	6,146
55998	Southwest Virginia Regional Jail Authority	907,287	989,194	1,466,294	603,455
55999	Clinch Valley Soil & Water Conservation District	8,549	8,515	12,622	5,195
59212	City of Norfolk - Insurance Only Employees	10,529,703	7,811,728	11,579,422	4,765,523



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
59214	City of Portsmouth - Insurance Only Employees	60,807	38,858	57,599	23,705
59216	City of Richmond - Insurance Only Employees	10,702,611	11,343,826	16,815,095	6,920,270
59217	City of Roanoke - Insurance Only Employees	4,141,851	4,099,733	6,077,085	2,501,031
59617	Roanoke City Schools - Insurance Only Employees	74,293	80,474	119,288	49,093
70156	Department of State Police	24,804	17,990	26,666	10,975
70203	Woodrow Wilson Rehabilitation Center	14,690	12,953	19,200	7,902
70204	The College of William and Mary	68,393	78,915	116,976	48,142
70207	University of Virginia - Academic Division	209,513	224,871	333,329	137,182
70208	Virginia Polytechnic Institute and State University	141,361	153,152	227,020	93,430
70211	Virginia Military Institute	31,307	28,784	42,666	17,559
70212	Virginia State University	60,927	68,241	101,154	41,630
70213	Norfolk State University	53,703	72,319	107,199	44,118
70214	Longwood University	39,856	33,581	49,777	20,486
70215	University of Mary Washington	52,619	47,973	71,110	29,266
70216	James Madison University	89,344	85,271	126,399	52,019
70217	Radford University	54,305	51,211	75,910	31,241
70221	Old Dominion University	131,728	133,364	197,687	81,358
70236	Virginia Commonwealth University	318,965	321,056	475,906	195,859
70241	Richard Bland College	14,690	12,593	18,666	7,682
70242	Christopher Newport University	65,623	68,001	100,799	41,484
70246	University of Virginia's College at Wise	20,229	21,348	31,644	13,023
70247	George Mason University	154,004	174,860	259,197	106,673
70280	Northern Virginia Community College	176,761	164,546	243,908	100,381
70282	Piedmont Virginia Community College	9,151	8,755	12,978	5,341
70283	J Sargeant Reynolds Community College	27,574	23,746	35,200	14,486
70286	Virginia Western Community College	22,757	21,108	31,289	12,877
70288	Wytheville Community College	0	1,319	1,956	805
70291	Blue Ridge Community College	1,325	2,638	3,911	1,610
70292	Central Virginia Community College	14,690	14,632	21,689	8,926
70293	Virginia Peninsula Community College	19,266	11,753	17,422	7,170
70294	Southwest Virginia Community College	10,716	5,877	8,711	3,585
70296	Virginia Highlands Community College	5,057	5,757	8,533	3,512
70297	Germanna Community College	8,549	8,755	12,978	5,341
70298	Lord Fairfax Community College	9,753	11,034	16,355	6,731
70299	Mountain Empire Community College	6,020	5,997	8,889	3,658
70402	Marine Resources Commission	209,031	196,927	291,908	120,135
70403	Department of Wildlife Resources	514,992	526,379	780,258	321,116
70701	Department Of Corrections	0	0	0	0
70716	Virginia Correctional Center for Women	416,377	409,566	607,104	249,854
70718	Bland Correctional Center	417,942	448,183	664,348	273,413
70733	Sussex I Correctional Center	0	0	0	0
70734	Sussex II Correctional Center	0	0	0	0
70735	Wallen Ridge Correctional Center	784,348	806,418	1,195,364	491,953
70737	St Brides Correctional Center	351,476	344,923	511,283	210,419
70741	Red Onion Correctional Center	746,419	802,940	1,190,208	489,832
70743	Fluvanna Women's Correctional Center	384,950	345,882	512,705	211,004
70745	Nottoway Correctional Center	523,662	535,493	793,769	326,676
70747	Marion Correctional Treatment Center	360,266	379,103	561,949	231,271
70749	Buckingham Correctional Center	485,973	470,251	697,059	286,875
70752	State Farm Correctional Complex	826,010	821,170	1,217,230	500,952
70753	Deerfield Correctional Center	526,070	629,759	933,500	384,183
70754	Augusta Correctional Center	356,413	269,366	399,284	164,326



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
70756	Department of Corrections - Division of Institutions	130,524	140,440	208,175	85,675
70757	Western Region Correctional Field Units	251,656	262,050	388,440	159,863
70761	Eastern Reg Corr Field Unit	200,964	231,827	343,640	141,426
70767	Adult Community Service	2,851,662	2,879,072	4,267,684	1,756,370
70768	Keen Mountain Correctional Center	471,043	483,683	716,970	295,070
70769	Greensville Correctional Center	981,218	852,472	1,263,630	520,048
70770	Dillwyn Correctional Center	438,050	465,573	690,125	284,022
70771	Indian Creek Correctional Center	346,900	359,674	533,149	219,418
70772	Haynesville Correctional Center	456,834	463,894	687,637	282,998
70773	Coffeewood Correctional Center	352,680	314,340	465,950	191,762
70774	Lunenburg Correctional Center	373,752	379,703	562,838	231,637
70775	Pocahontas State Correctional Center	440,097	457,058	677,503	278,827
70776	Green Rock Correctional Center	368,574	426,236	631,815	260,024
70777	Department of Juvenile Justice	508,610	397,333	588,971	242,392
70779	Sussex State Prison Complex	853,945	774,996	1,148,787	472,784
70785	River North Correctional Center	480,555	506,830	751,280	309,190
70786	Culpeper Correctional Facility For Women	0	0	0	0
70961	Division of Capitol Police	230,223	204,003	302,397	124,452
70999	Department of Alcoholic Beverage Control	360,988	403,089	597,504	245,903
	Total for VRS Group Life Insurance Program⁽¹⁾	1,204,098,215	1,199,313,443	1,777,757,271	731,637,858

⁽¹⁾ Employer-level results may not add to Group Life Insurance Program systemwide results due to rounding.



Health Insurance Credit - State Employees

Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions	Total Employer Contributions
11111	Supreme Court - Judges	\$ 16,738	0.01792%	\$ 17,320	0.01885%	\$ 5,119	\$ 22,439
11113	Circuit Courts - Judges	380,176	0.40710%	367,252	0.39970%	108,555	475,807
11114	General District Courts - Judges	258,371	0.27667%	247,651	0.26953%	73,202	320,853
11115	Juvenile and Domestic Relations District Courts - Judges	273,742	0.29313%	260,300	0.28330%	76,942	337,242
11125	Virginia Court of Appeals - Judges	38,171	0.04087%	38,891	0.04233%	11,496	50,387
11171	State Corporation Commission - Commissioners	6,042	0.00647%	3,340	0.00364%	989	4,329
11191	VA Worker's Compensation Comm. - Commissioners	7,065	0.00757%	6,714	0.00731%	1,985	8,699
21156	Department of State Police - Troopers	1,708,754	1.82976%	1,755,114	1.91020%	518,793	2,273,907
30100	Senate	86,464	0.09259%	80,618	0.08774%	23,829	104,447
30101	House of Delegates	154,120	0.16503%	138,277	0.15050%	40,874	179,151
30103	Magistrate System	240,190	0.25720%	255,393	0.27796%	75,491	330,884
30107	Division of Legislative Services	77,090	0.08255%	73,994	0.08053%	21,871	95,865
30109	Division of Legislative Automated Systems	22,401	0.02399%	24,456	0.02662%	7,230	31,686
30110	Joint Legislative Audit and Review Commission	37,424	0.04007%	35,527	0.03867%	10,502	46,029
30111	Supreme Court	250,946	0.26872%	249,145	0.27116%	73,645	322,790
30112	Judicial Inquiry and Review Commission	5,059	0.00542%	4,874	0.00530%	1,439	6,313
30114	General District Courts	427,897	0.45820%	434,060	0.47241%	128,302	562,362
30115	Juvenile and Domestic Relations District Courts	256,924	0.27512%	262,380	0.28556%	77,555	339,935
30116	Combined District Courts	77,745	0.08325%	80,267	0.08736%	23,726	103,993
30117	Virginia State Bar	83,378	0.08928%	76,264	0.08300%	22,542	98,806
30119	Office of the Lieutenant Governor	2,196	0.00235%	2,340	0.00255%	693	3,033
30121	Office of the Governor	47,622	0.05099%	53,693	0.05844%	15,872	69,565
30122	Department of Planning and Budget	52,716	0.05645%	50,977	0.05548%	15,068	66,045
30123	Department of Military Affairs	196,116	0.21000%	196,151	0.21348%	57,979	254,130
30125	Virginia Court of Appeals	77,389	0.08287%	79,496	0.08652%	23,498	102,994
30127	Department of Emergency Management	142,021	0.15208%	144,448	0.15721%	42,697	187,145
30128	Virginia Veterans Care Center	119,201	0.12764%	120,595	0.13125%	35,646	156,241
30129	Department of Human Resource Management	111,418	0.11931%	102,374	0.11142%	30,261	132,635
30132	State Board of Elections	56,016	0.05998%	59,427	0.06468%	17,566	76,993
30133	Auditor of Public Accounts	116,319	0.12456%	108,644	0.11824%	32,113	140,757
30136	Virginia Information Technologies Agency (VITA)	291,560	0.31221%	291,318	0.31706%	86,111	377,429
30140	Department of Criminal Justice Services	127,542	0.13657%	128,441	0.13979%	37,966	166,407
30141	Office of the Attorney General and Department of Law	415,000	0.44439%	462,047	0.50287%	136,575	598,622
30143	Office of the Attorney General - Division of Debt Collection	16,354	0.01751%	15,329	0.01668%	4,530	19,859
30146	Science Museum of Virginia	42,025	0.04500%	44,155	0.04806%	13,053	57,208
30147	Office of the State Inspector General	41,941	0.04491%	39,189	0.04265%	11,583	50,772
30148	Virginia Commission for the Arts	3,751	0.00402%	4,616	0.00502%	1,363	5,979
30151	Department of Accounts	158,287	0.16950%	139,911	0.15227%	41,355	181,266
30152	Department of the Treasury	103,592	0.11093%	97,385	0.10599%	28,786	126,171
30154	Department of Motor Vehicles	1,212,175	1.29802%	1,118,995	1.21787%	330,762	1,449,757
30156	Department of State Police	547,869	0.58667%	523,519	0.56978%	154,747	678,266
30157	Compensation Board	12,214	0.01308%	11,885	0.01294%	3,514	15,399
30160	Virginia Criminal Sentencing Commission	8,203	0.00878%	8,220	0.00895%	2,431	10,651
30161	Department of Taxation	614,208	0.65770%	590,130	0.64227%	174,435	764,565
30162	Department of Accounts - Transfer Payments (CHRF)	1,642	0.00176%	1,581	0.00172%	467	2,048
30164	Virginia Management Fellows Administration	8,436	0.00903%	8,178	0.00890%	2,417	10,595
30165	Department of Housing and Community Development	125,323	0.13420%	122,214	0.13301%	36,124	158,338
30166	Secretary of the Commonwealth	15,440	0.01653%	16,218	0.01765%	4,794	21,012
30171	State Corporation Commission	647,777	0.69365%	630,823	0.68656%	186,463	817,286
30172	State Lottery Department	328,787	0.35207%	328,172	0.35717%	97,004	425,176
30174	Virginia College Savings Plan	136,236	0.14588%	138,792	0.15106%	41,027	179,819
30180	Secretary of Administration	15,990	0.01712%	23,389	0.02546%	6,915	30,304
30181	Department of Labor and Industry	120,089	0.12859%	114,166	0.12425%	33,745	147,911
30182	Virginia Employment Commission	691,423	0.74039%	619,962	0.67474%	183,253	803,215
30183	Secretary of Natural Resources	4,515	0.00483%	4,544	0.00495%	1,344	5,888
30184	Secretary of Technology	0	0.00000%	0	0.00000%	0	0
30185	Secretary of Education	5,131	0.00549%	6,430	0.00700%	1,901	8,331
30186	Secretary of Transportation	6,384	0.00684%	7,901	0.00860%	2,336	10,237
30187	Secretary of Public Safety	6,907	0.00740%	6,669	0.00726%	1,972	8,641
30188	Secretary of Health and Human Resources	4,566	0.00489%	6,236	0.00679%	1,844	8,080
30190	Secretary of Finance	6,496	0.00696%	6,368	0.00693%	1,882	8,250
30191	Virginia Workers' Compensation Commission	234,968	0.25161%	231,017	0.25143%	68,286	299,303
30192	Secretary of Commerce and Trade	6,074	0.00650%	8,497	0.00925%	2,512	11,009
30193	Secretary of Agriculture and Forestry	3,438	0.00368%	4,077	0.00444%	1,206	5,283
30194	Department of General Services	473,043	0.50654%	452,157	0.49211%	133,653	585,810
30195	Secretary of Labor	4,596	0.00492%	4,576	0.00498%	1,353	5,929
30199	Department of Conservation and Recreation	333,534	0.35715%	339,151	0.36912%	100,250	439,401
30200	Office of Children's Services	13,965	0.01495%	14,041	0.01528%	4,150	18,191
30201	Department of Education - Central Office Operations	451,751	0.48374%	455,908	0.49619%	134,761	590,669
30202	The Library of Virginia	94,977	0.10170%	97,339	0.10594%	28,772	126,111
30203	Woodrow Wilson Rehabilitation Center	111,304	0.11919%	108,041	0.11759%	31,936	139,977
30204	The College of William and Mary	2,065,971	2.21227%	2,004,969	2.18213%	592,647	2,597,616
30206	VCU - Medical College of Virginia Hospitals Authority	435,073	0.46588%	345,842	0.37640%	102,227	448,069
30207	University of Virginia - Academic Division	11,126,391	11.91432%	10,850,834	11.80960%	3,207,381	14,058,215
30208	Virginia Polytechnic Institute and State University	8,159,022	8.73681%	8,047,164	8.75821%	2,378,652	10,425,816
30209	University of Virginia Medical Center	5,864,550	6.27985%	5,881,710	6.40142%	1,738,567	7,620,277
30211	Virginia Military Institute	445,154	0.47668%	434,531	0.47293%	128,443	562,974



Health Insurance Credit - State Employees

Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions	Total Employer Contributions
30212	Virginia State University	526,064	0.56332%	560,674	0.61022%	165,730	726,404
30213	Norfolk State University	693,903	0.74304%	665,586	0.72440%	196,740	862,326
30214	Longwood University	571,201	0.61165%	529,369	0.57614%	156,474	685,843
30215	University of Mary Washington	518,706	0.55544%	496,306	0.54016%	146,703	643,009
30216	James Madison University	2,531,450	2.71072%	2,433,361	2.64837%	719,273	3,152,634
30217	Radford University	1,022,734	1.09516%	946,825	1.03049%	279,872	1,226,697
30218	Virginia School for Deaf and Blind	76,963	0.08241%	74,184	0.08074%	21,928	96,112
30221	Old Dominion University	2,227,099	2.38481%	2,145,554	2.33513%	634,200	2,779,754
30222	Department of Professional and Occupational Regulation	130,217	0.13944%	128,042	0.13936%	37,849	165,891
30223	Department of Health Professions	226,712	0.24277%	227,099	0.24717%	67,129	294,228
30226	Board of Accountancy	10,507	0.01125%	10,909	0.01187%	3,224	14,133
30233	Board of Bar Examiners	6,798	0.00728%	6,937	0.00755%	2,051	8,988
30234	Cooperative Extension and Agricultural Research Service	64,252	0.06880%	54,163	0.05895%	16,010	70,173
30236	Virginia Commonwealth University	6,254,719	6.69765%	6,246,551	6.79850%	1,846,412	8,092,963
30238	Virginia Museum of Fine Arts	178,098	0.19071%	174,059	0.18944%	51,450	225,509
30239	Frontier Culture Museum of Virginia	16,732	0.01792%	17,377	0.01891%	5,136	22,513
30241	Richard Bland College	85,141	0.09117%	84,538	0.09201%	24,989	109,527
30242	Christopher Newport University	759,953	0.81377%	737,850	0.80305%	218,101	955,951
30245	State Council of Higher Education for Virginia	50,904	0.05451%	54,110	0.05889%	15,994	70,104
30246	University of Virginia's College at Wise	216,284	0.23160%	219,690	0.23910%	64,937	284,627
30247	George Mason University	5,030,645	5.38689%	5,070,323	5.51834%	1,498,731	6,569,054
30261	Virginia Community College System - Central Office Operations	250,915	0.26868%	231,558	0.25202%	68,446	300,004
30262	Department of Rehabilitative Services	666,997	0.71423%	640,433	0.69702%	189,304	829,737
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	14,598	0.01563%	12,979	0.01413%	3,838	16,817
30268	Virginia Institute of Marine Science	273,991	0.29339%	265,073	0.28849%	78,351	343,424
30270	Virginia Community College System - Shared Services	62,925	0.06738%	64,619	0.07033%	19,101	83,720
30275	New River Community College	102,526	0.10979%	96,189	0.10469%	28,433	124,622
30276	Southside Virginia Community College	103,669	0.11101%	100,385	0.10926%	29,674	130,059
30277	Paul D. Camp Community College	45,807	0.04905%	42,291	0.04603%	12,501	54,792
30278	Rappahannock Community College	91,745	0.09824%	86,054	0.09366%	25,437	111,491
30279	Danville Community College	92,396	0.09894%	87,427	0.09515%	25,842	113,269
30280	Northern Virginia Community College	1,433,629	1.53515%	1,338,438	1.45670%	395,626	1,734,064
30282	Piedmont Virginia Community College	153,379	0.16424%	140,099	0.15248%	41,412	181,511
30283	J. Sargeant Reynolds Community College	260,105	0.27852%	237,835	0.25885%	70,301	308,136
30284	Eastern Shore Community College	35,056	0.03754%	32,484	0.03535%	9,601	42,085
30285	Patrick Henry Community College	135,359	0.14494%	130,956	0.14253%	38,710	169,666
30286	Virginia Western Community College	178,138	0.19075%	171,021	0.18613%	50,551	221,572
30287	Dabney S. Lancaster Community College	43,630	0.04672%	43,965	0.04785%	12,996	56,961
30288	Wytheville Community College	66,004	0.07068%	67,004	0.07292%	19,804	86,808
30290	John Tyler Community College	208,070	0.22280%	207,069	0.22537%	61,208	268,277
30291	Blue Ridge Community College	134,081	0.14358%	135,180	0.14712%	39,956	175,136
30292	Central Virginia Community College	112,872	0.12087%	113,225	0.12323%	33,468	146,693
30293	Thomas Nelson Community College	184,490	0.19755%	165,388	0.18000%	48,886	214,274
30294	Southwest Virginia Community College	102,793	0.11007%	103,130	0.11224%	30,483	133,613
30295	Tidewater Community College	562,537	0.60237%	526,065	0.57255%	155,499	681,564
30296	Virginia Highlands Community College	71,047	0.07608%	69,876	0.07605%	20,654	90,530
30297	Germanna Community College	195,972	0.20985%	220,000	0.23944%	65,030	285,030
30298	Lord Fairfax Community College	162,774	0.17430%	158,213	0.17219%	46,765	204,978
30299	Mountain Empire Community College	88,836	0.09513%	87,377	0.09510%	25,828	113,205
30301	Department of Agriculture and Consumer Services	321,452	0.34422%	321,260	0.34965%	94,962	416,222
30310	Virginia Economic Development Partnership	177,676	0.19026%	189,824	0.20660%	56,111	245,935
30320	Virginia Tourism Authority	72,053	0.07716%	69,112	0.07522%	20,429	89,541
30330	Virginia - Israel Advisory Board	1,336	0.00143%	1,353	0.00147%	399	1,752
30350	Department of Small Business and Supplier Diversity	42,800	0.04583%	42,692	0.04646%	12,618	55,310
30400	Jamestown-Yorktown Commemoration	739	0.00079%	5,323	0.00579%	1,573	6,896
30402	Marine Resources Commission	54,656	0.05853%	52,712	0.05737%	15,581	68,293
30403	Department of Game and Inland Fisheries	209,858	0.22472%	202,620	0.22052%	59,891	262,511
30405	Virginia Racing Commission	5,085	0.00545%	5,113	0.00556%	1,510	6,623
30407	Virginia Port Authority	3,578	0.00383%	1,949	0.00212%	576	2,525
30409	Department Energy	147,790	0.15826%	146,741	0.15971%	43,376	190,117
30411	Department of Forestry	149,901	0.16052%	143,004	0.15564%	42,270	185,274
30413	Commission on Virginia Alcohol Safety Action Program	7,283	0.00780%	6,551	0.00713%	1,936	8,487
30417	Gunston Hall	3,026	0.00324%	3,400	0.00370%	1,005	4,405
30423	Department of Historic Resources	39,561	0.04236%	36,887	0.04015%	10,904	47,791
30425	Jamestown - Yorktown Foundation	90,066	0.09644%	92,673	0.10086%	27,393	120,066
30440	Department of Environmental Quality	685,054	0.73357%	673,701	0.73323%	199,139	872,840
30454	Office of Commonwealth Preparedness	9,291	0.00995%	9,499	0.01034%	2,808	12,307
30501	Virginia Department of Transportation	5,949,570	6.37089%	5,833,142	6.34856%	1,724,213	7,557,355
30505	Department of Rail and Public Transportation	66,415	0.07112%	67,356	0.07331%	19,910	87,266
30506	Motor Vehicle Dealer Board	16,206	0.01735%	15,996	0.01741%	4,728	20,724
30510	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30511	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30512	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30513	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30514	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30515	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30516	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0



Health Insurance Credit - State Employees

Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions	Total Employer Contributions
30517	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30518	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30519	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30601	Department of Health	2,310,587	2.47421%	2,196,816	2.39093%	649,355	2,846,171
30602	Department of Medical Assistance Services	555,599	0.59494%	514,138	0.55957%	151,974	666,112
30606	Virginia Board for People With Disabilities	8,282	0.00887%	7,573	0.00824%	2,238	9,811
30701	Department of Corrections - Central Administration	333,594	0.35722%	336,080	0.36578%	99,343	435,423
30702	Department for the Blind and Vision Impaired	98,290	0.10525%	95,466	0.10390%	28,218	123,684
30703	Central State Hospital	457,681	0.49009%	462,418	0.50328%	136,686	599,104
30704	Eastern State Hospital	392,648	0.42045%	386,419	0.42056%	114,220	500,639
30705	Southwestern Virginia Mental Health Institute	305,863	0.32752%	351,098	0.38212%	103,780	454,878
30706	Western State Hospital	419,662	0.44938%	422,329	0.45965%	124,837	547,166
30707	Central Virginia Training Center	599	0.00064%	492	0.00054%	147	639
30708	Commonwealth Center for Children and Adolescents	78,958	0.08455%	71,564	0.07789%	21,154	92,718
30711	Virginia Correctional Enterprises	102,535	0.10980%	95,259	0.10368%	28,159	123,418
30716	Virginia Correctional Center for Women	68,586	0.07344%	63,109	0.06869%	18,656	81,765
30718	Bland Correctional Center	47,918	0.05131%	47,249	0.05142%	13,965	61,214
30720	Department of Behavioral Health & Developmental Services	508,542	0.54455%	505,454	0.55012%	149,408	654,862
30723	Southeastern Virginia Training Center	143,291	0.15344%	159,025	0.17308%	47,007	206,032
30724	Catawba Hospital	183,749	0.19676%	189,075	0.20578%	55,888	244,963
30725	Northern Va Training Center	0	0.00000%	0	0.00000%	0	0
30728	Northern Virginia Mental Health Institute	274,004	0.29341%	287,352	0.31274%	84,937	372,289
30729	Piedmont Geriatric Hospital	173,289	0.18556%	185,723	0.20213%	54,897	240,620
30733	Sussex I Correctional Center	0	0.00000%	0	0.00000%	0	0
30734	Sussex II Correctional Center	0	0.00000%	0	0.00000%	0	0
30735	Wallen's Ridge State Prison	67,957	0.07277%	69,650	0.07580%	20,587	90,237
30737	St. Brides Correctional Center	50,874	0.05448%	52,125	0.05673%	15,407	67,532
30738	Southwestern Virginia Training Center	0	0.00000%	0	0.00000%	0	0
30739	Southern Virginia Mental Health Institute	100,060	0.10715%	102,936	0.11203%	30,426	133,362
30741	Red Onion State Prison	67,253	0.07202%	67,121	0.07305%	19,840	86,961
30742	Department of Corrections - Employee Relations and Training	94,523	0.10122%	100,344	0.10921%	29,660	130,004
30743	Fluvanna Women's Correctional Center	109,240	0.11698%	100,075	0.10892%	29,582	129,657
30745	Nottoway Correctional Center	75,203	0.08053%	67,640	0.07362%	19,995	87,635
30747	Marion Correctional Treatment Center	59,370	0.06357%	58,242	0.06339%	17,216	75,458
30748	Hiram W. Davis Medical Center	115,930	0.12414%	120,133	0.13075%	35,511	155,644
30749	Buckingham Correctional Center	53,496	0.05728%	53,758	0.05851%	15,891	69,649
30751	Department for the Deaf and Hard-of-Hearing	6,264	0.00671%	6,910	0.00752%	2,042	8,952
30752	Deep Meadow Correctional Center	61,030	0.06535%	61,443	0.06687%	18,161	79,604
30753	Deerfield Correctional Center	66,078	0.07076%	64,129	0.06980%	18,957	83,086
30754	Augusta Correctional Center	38,012	0.04070%	36,110	0.03930%	10,674	46,784
30756	Department of Corrections - Division of Institutions	385,640	0.41295%	389,550	0.42397%	115,146	504,696
30757	Western Region Correctional Field Units	17,560	0.01880%	17,448	0.01899%	5,158	22,606
30761	Baskerville Correctional Center	25,814	0.02764%	27,832	0.03029%	8,226	36,058
30765	Department of Social Services	1,208,070	1.29362%	1,139,632	1.24033%	336,862	1,476,494
30766	Virginia Parole Board	10,029	0.01074%	7,507	0.00817%	2,219	9,726
30767	Division of Community Corrections	151,100	0.16180%	154,081	0.16770%	45,546	199,627
30768	Keen Mountain Correctional Center	49,551	0.05306%	49,366	0.05373%	14,593	63,959
30769	Greensville Correctional Center	117,539	0.12586%	107,911	0.11745%	31,898	139,809
30770	Dillwyn Correctional Center	60,197	0.06446%	59,779	0.06506%	17,670	77,449
30771	Indian Creek Correctional Center	39,154	0.04193%	39,833	0.04335%	11,773	51,606
30772	Haynesville Correctional Center	66,087	0.07077%	67,142	0.07307%	19,845	86,987
30773	Coffeewood Correctional Center	47,593	0.05096%	43,585	0.04744%	12,884	56,469
30774	Lunenburg Correctional Center	44,241	0.04737%	43,682	0.04754%	12,911	56,593
30775	Pocahontas State Correctional Center	54,153	0.05799%	55,886	0.06082%	16,518	72,404
30776	Green Rock Correctional Center	59,103	0.06329%	60,035	0.06534%	17,746	77,781
30777	Department of Juvenile Justice	798,610	0.85516%	829,166	0.90243%	245,092	1,074,258
30778	Department of Forensic Science	317,577	0.34007%	303,022	0.32980%	89,571	392,593
30779	Sussex State Prison Complex	82,307	0.08814%	93,778	0.10206%	27,719	121,497
30785	River North Correctional Center	52,573	0.05630%	55,140	0.06001%	16,298	71,438
30794	Virginia Center for Behavioral Rehabilitation	249,227	0.26688%	285,080	0.31027%	84,266	369,346
30840	Virginia Housing Commission	0	0.00000%	1,374	0.00150%	407	1,781
30841	Department of Aviation	34,845	0.03731%	33,178	0.03611%	9,807	42,985
30848	Indigent Defense Commission	468,383	0.50155%	475,194	0.51718%	140,461	615,655
30851	Tobacco Indemnification & Revitalization Commission	11,136	0.01192%	8,957	0.00975%	2,648	11,605
30852	Virginia Tobacco Settlement Foundation	15,360	0.01645%	13,887	0.01511%	4,104	17,991
30856	Virginia Opioid Abatement Authority	0	0.00000%	2,623	0.00285%	774	3,397
30882	Behavioral Health Commission	616	0.00066%	3,586	0.00390%	1,059	4,645
30902	Puller Veterans Care Center (New ER for FY23)	0	0.00000%	4,377	0.00476%	1,293	5,670
30903	Jones & Cabacoy Veterans Care Center	0	0.00000%	13,995	0.01523%	4,136	18,131
30912	Department of Veterans Services	161,267	0.17269%	176,007	0.19156%	52,026	228,033
30913	Veterans Services Foundation	1,582	0.00169%	1,106	0.00120%	326	1,432
30922	Sitter-Barfoot Veterans Care Center	164,703	0.17637%	152,350	0.16581%	45,032	197,382
30937	Southern Virginia Higher Education Center	29,558	0.03165%	30,596	0.03330%	9,044	39,640
30938	New College Institute	12,979	0.01390%	9,795	0.01066%	2,895	12,690
30942	Virginia Museum of Natural History	18,474	0.01978%	19,153	0.02085%	5,663	24,816
30948	Southwest Virginia Higher Education Center	14,006	0.01500%	14,286	0.01555%	4,223	18,509
30957	Commonwealth's Attorneys' Services Council	6,381	0.00683%	6,234	0.00678%	1,841	8,075



Health Insurance Credit - State Employees

Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions	Total Employer Contributions
30960	Department of Fire Programs	55,014	0.05891%	52,740	0.05740%	15,589	68,329
30961	Division of Capitol Police	10,488	0.01123%	10,809	0.01176%	3,194	14,003
30977	Virginia Cannabis Control Authority	1,156	0.00124%	8,822	0.00960%	2,607	11,429
30999	Department of Alcoholic Beverage Control	876,087	0.93813%	899,336	0.97880%	265,833	1,165,169
33010	Virginia Outdoors Foundation	33,655	0.03604%	34,259	0.03729%	10,128	44,387
35106	Arlington County Health Department	894	0.00096%	847	0.00092%	250	1,097
35129	Fairfax County Health Department	18,522	0.01983%	13,711	0.01492%	4,052	17,763
35522	Virginia Passenger Rail Authority	30,375	0.03253%	68,487	0.07454%	20,244	88,731
35885	Fort Monroe Federal Area Development Authority	20,987	0.02247%	19,717	0.02146%	5,828	25,545
70156	Department of State Police	5,512	0.00590%	3,944	0.00429%	1,165	5,109
70203	Woodrow Wilson Rehabilitation Center	3,265	0.00350%	2,843	0.00309%	839	3,682
70204	The College of William and Mary	14,661	0.01570%	17,348	0.01888%	5,128	22,476
70207	University of Virginia - Academic Division	45,942	0.04920%	48,186	0.05244%	14,242	62,428
70208	Virginia Polytechnic Institute and State University	31,248	0.03346%	33,682	0.03666%	9,957	43,639
70211	Virginia Military Institute	6,975	0.00747%	6,335	0.00689%	1,871	8,206
70212	Virginia State University	13,557	0.01452%	15,025	0.01635%	4,441	19,466
70213	Norfolk State University	11,562	0.01238%	15,908	0.01731%	4,701	20,609
70214	Longwood University	8,882	0.00951%	7,298	0.00794%	2,156	9,454
70215	University of Mary Washington	11,728	0.01256%	10,555	0.01149%	3,121	13,676
70216	James Madison University	19,895	0.02130%	18,750	0.02041%	5,543	24,293
70217	Radford University	12,098	0.01295%	11,272	0.01227%	3,332	14,604
70221	Old Dominion University	29,007	0.03106%	28,833	0.03138%	8,523	37,356
70236	Virginia Commonwealth University	70,440	0.07543%	69,917	0.07609%	20,665	90,582
70241	Richard Bland College	3,261	0.00349%	2,762	0.00301%	817	3,579
70242	Christopher Newport University	14,625	0.01566%	14,951	0.01627%	4,419	19,370
70246	University of Virginia's College at Wise	4,494	0.00481%	4,681	0.00509%	1,382	6,063
70247	George Mason University	34,158	0.03658%	38,463	0.04186%	11,369	49,832
70280	Northern Virginia Community College	39,350	0.04214%	36,199	0.03940%	10,701	46,900
70282	Piedmont Virginia Community College	2,032	0.00218%	1,936	0.00211%	573	2,509
70283	J. Sargeant Reynolds Community College	6,135	0.00657%	5,227	0.00569%	1,545	6,772
70286	Virginia Western Community College	5,064	0.00542%	4,644	0.00505%	1,372	6,016
70288	Wytheville Community College	0	0.00000%	280	0.00030%	81	361
70291	Blue Ridge Community College	308	0.00033%	586	0.00064%	174	760
70292	Central Virginia Community College	3,265	0.00350%	3,228	0.00351%	953	4,181
70293	Thomas Nelson Community College	4,277	0.00458%	2,592	0.00282%	766	3,358
70294	Southwest Virginia Community College	2,394	0.00256%	1,304	0.00142%	386	1,690
70296	Virginia Highlands Community College	1,119	0.00120%	1,278	0.00139%	378	1,656
70297	Germanna Community College	1,911	0.00205%	1,911	0.00208%	565	2,476
70298	Lord Fairfax Community College	2,164	0.00232%	2,442	0.00266%	722	3,164
70299	Mountain Empire Community College	1,333	0.00143%	1,319	0.00144%	391	1,710
70402	Marine Resources Commission	45,779	0.04902%	42,663	0.04643%	12,610	55,273
70403	Department of Game and Inland Fisheries	112,316	0.12027%	115,016	0.12518%	33,998	149,014
70701	Department Of Corrections	0	0.00000%	0	0.00000%	0	0
70716	Virginia Correctional Center for Women	92,415	0.09896%	89,757	0.09769%	26,532	116,289
70718	Bland Correctional Center	92,782	0.09935%	98,458	0.10716%	29,104	127,562
70733	Sussex I Correctional Center	0	0.00000%	0	0.00000%	0	0
70734	Sussex II Correctional Center	0	0.00000%	0	0.00000%	0	0
70735	Wallen's Ridge State Prison	174,011	0.18633%	176,291	0.19187%	52,110	228,401
70737	St. Brides Correctional Center	77,977	0.08350%	75,728	0.08242%	22,385	98,113
70741	Red Onion State Prison	165,343	0.17705%	176,063	0.19162%	52,042	228,105
70743	Fluvanna Women's Correctional Center	85,294	0.09133%	75,158	0.08180%	22,216	97,374
70745	Nottoway Correctional Center	115,762	0.12396%	117,450	0.12783%	34,717	152,167
70747	Marion Correctional Treatment Center	79,425	0.08505%	83,108	0.09045%	24,565	107,673
70749	Buckingham Correctional Center	108,126	0.11578%	102,841	0.11193%	30,399	133,240
70752	Deep Meadow Correctional Center	182,587	0.19552%	180,504	0.19645%	53,354	233,858
70753	Deerfield Correctional Center	116,651	0.12491%	137,784	0.14996%	40,728	178,512
70754	Augusta Correctional Center	78,379	0.08393%	58,737	0.06393%	17,363	76,100
70756	Department of Corrections - Division of Institutions	29,022	0.03108%	30,882	0.03361%	9,128	40,010
70757	Western Region Correctional Field Units	56,026	0.05999%	57,640	0.06273%	17,037	74,677
70761	Baskerville Correctional Center	44,608	0.04777%	50,946	0.05545%	15,060	66,006
70767	Division of Community Corrections	634,739	0.67969%	632,861	0.68878%	187,066	819,927
70768	Keen Mountain Correctional Center	103,584	0.11092%	104,977	0.11425%	31,029	136,006
70769	Greensville Correctional Center	216,995	0.23236%	186,886	0.20340%	55,242	242,128
70770	Dillwyn Correctional Center	97,215	0.10410%	102,253	0.11129%	30,225	132,478
70771	Indian Creek Correctional Center	77,043	0.08250%	78,704	0.08566%	23,264	101,968
70772	Haynesville Correctional Center	100,172	0.10727%	101,334	0.11029%	29,954	131,288
70773	Coffeewood Correctional Center	77,748	0.08325%	68,603	0.07466%	20,277	88,880
70774	Lunenburg Correctional Center	83,019	0.08890%	83,459	0.09083%	24,669	108,128
70775	Pocahontas State Correctional Center	98,243	0.10520%	100,850	0.10976%	29,810	130,660
70776	Green Rock Correctional Center	81,879	0.08768%	93,280	0.10152%	27,572	120,852
70777	Department of Juvenile Justice	112,173	0.12012%	86,187	0.09380%	25,475	111,662
70779	Sussex State Prison Complex	187,969	0.20128%	168,395	0.18327%	49,774	218,169
70785	River North Correctional Center	106,707	0.11426%	110,818	0.12061%	32,757	143,575
70961	Division of Capitol Police	50,341	0.05391%	44,445	0.04837%	13,137	57,582
70999	Department of Alcoholic Beverage Control	79,994	0.08566%	88,096	0.09588%	26,040	114,136



Health Insurance Credit - State Employees

Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2022 Total Employer Contributions	2022 Employer Allocation Percentage	2023 Regular Employer Contributions	2023 Employer Allocation Percentage	2023 Special Employer Contributions	2023 Total Employer Contributions
Total for VRS Health Insurance Credit - State Employees ⁽¹⁾		\$ 93,386,750	100.000000%	\$ 91,881,376	100.000000%	\$ 27,159,085	\$ 119,040,461

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - State Employees systemwide results due to rounding.



Health Insurance Credit - State Employees

Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Health Insurance Credit - State Employees Total⁽¹⁾		19,349	2,144,296	19,415,051	72,657,451	94,236,147	52,484,915	0	0	73,367,622	125,852,537	130,067,801	(168,642)	129,899,159
Employer Allocation														
11111	Supreme Court - Judges	4	404	3,660	6,370	10,438	9,893	0	0	13,742	23,635	24,518	(2,649)	21,869
11113	Circuit Courts - Judges	77	8,571	77,602	25,684	111,934	209,782	0	0	67,648	277,430	519,881	(16,115)	503,766
11114	General District Courts - Judges	52	5,780	52,329	33,508	91,669	141,463	0	0	71,491	212,954	350,572	(14,000)	336,572
11115	Juvenile and Domestic Relations District Courts - Judges	55	6,075	55,003	81,604	142,737	148,690	0	0	80,771	229,461	368,482	(2,218)	366,264
11125	Virginia Court of Appeals - Judges	8	908	8,218	96,819	105,953	22,217	0	0	11,372	33,589	55,058	17,337	72,395
11171	State Corporation Commission - Commissioners	1	78	707	5,856	6,642	1,910	0	0	26,479	28,389	4,734	(6,634)	(1,900)
11191	VA Worker's Compensation Comm. - Commissioners	1	157	1,419	1,152	2,729	3,837	0	0	2,686	6,523	9,508	302	9,810
21156	Department of State Police - Troopers	370	40,960	370,866	893,943	1,306,139	1,002,567	0	0	300,545	1,303,112	2,484,555	247,431	2,731,986
30100	Senate	17	1,881	17,035	18,242	37,175	46,050	0	0	63,103	109,153	114,121	(11,568)	102,553
30101	House of Delegates	29	3,227	29,220	30,397	62,873	78,990	0	0	112,542	191,532	195,572	(17,790)	177,962
30103	Magistrate System	54	5,960	53,966	158,431	218,411	145,887	0	0	111,647	257,534	361,536	(11,778)	349,758
30107	Division of Legislative Services	16	1,727	15,635	14,682	32,060	42,266	0	0	24,708	66,974	104,744	(12,725)	92,019
30109	Division of Legislative Automated Systems	5	571	5,168	21,998	27,742	13,971	0	0	3,026	16,997	34,624	5,225	39,849
30110	Joint Legislative Audit and Review Commission	7	829	7,508	12,790	21,134	20,296	0	0	12,728	33,024	50,297	3,363	53,660
30111	Supreme Court	52	5,814	52,646	32,797	91,309	142,318	0	0	53,110	195,428	352,692	(8,572)	344,120
30112	Judicial Inquiry and Review Commission	1	114	1,029	3,039	4,183	2,782	0	0	4,336	7,118	6,894	(329)	6,565
30114	General District Courts	91	10,130	91,719	102,179	204,119	247,944	0	0	61,811	309,755	614,453	10,093	624,546
30115	Juvenile and Domestic Relations District Courts	55	6,123	55,442	74,372	135,992	149,876	0	0	49,701	199,577	371,422	13,441	384,863
30116	Combined District Courts	17	1,873	16,961	38,983	57,834	45,851	0	0	48,906	94,757	113,627	(15,900)	97,727
30117	Virginia State Bar	16	1,780	16,114	1,154	19,064	43,562	0	0	67,043	110,605	107,956	(27,618)	80,338
30119	Office of the Lieutenant Governor	0	55	495	1,919	2,469	1,338	0	0	3,832	5,170	3,317	81	3,398
30121	Office of the Governor	11	1,253	11,346	76,263	88,873	30,672	0	0	23,022	53,694	76,012	22,331	98,343
30122	Department of Planning and Budget	11	1,190	10,771	10,173	22,145	29,119	0	0	17,487	46,606	72,162	(4,700)	67,462
30123	Department of Military Affairs	41	4,578	41,447	75,902	121,968	112,045	0	0	2,615	114,660	277,669	18,661	296,330
30125	Virginia Court of Appeals	17	1,855	16,798	197,781	216,451	45,410	0	0	12,773	58,183	112,535	41,932	154,467
30127	Department of Emergency Management	30	3,371	30,522	203,057	236,980	82,512	0	0	28,346	110,858	204,480	70,265	274,745
30128	Virginia Veterans Care Center	25	2,814	25,482	57,020	85,341	68,886	0	0	17,858	86,744	170,714	14,513	185,227
30129	Department of Human Resource Management	22	2,389	21,632	18,118	42,161	58,479	0	0	58,397	116,876	144,922	(65)	144,857
30132	State Board of Elections	13	1,387	12,558	102,944	116,902	33,947	0	0	446	34,393	84,128	46,244	130,372
30133	Auditor of Public Accounts	23	2,535	22,956	37,760	63,274	62,058	0	0	72,357	134,415	153,792	(13,769)	140,023
30136	Virginia Information Technologies Agency (VITA)	61	6,799	61,557	173,172	241,589	166,409	0	0	7,132	173,541	412,393	33,581	445,974
30140	Department of Criminal Justice Services	27	2,998	27,140	201,734	231,899	73,369	0	0	1,104	74,473	181,822	62,893	244,715
30141	Office of the Attorney General and Department of Law	97	10,783	97,632	529,118	637,630	263,931	0	0	22,990	286,921	654,072	93,874	747,946
30143	Office of the Attorney General - Division of Debt Collection	3	358	3,238	5,338	8,937	8,754	0	0	24,544	33,298	21,695	(5,766)	15,929
30146	Science Museum of Virginia	9	1,031	9,331	51,458	61,829	25,224	0	0	54,860	80,084	62,511	(6,232)	56,279
30147	Office of the State Inspector General	8	915	8,281	15,374	24,578	22,385	0	0	24,349	46,734	55,474	2,755	58,229
30148	Virginia Commission for the Arts	1	108	975	8,867	9,951	2,635	0	0	5,985	8,620	6,529	909	7,438
30151	Department of Accounts	29	3,265	29,563	37,171	70,028	79,919	0	0	120,509	200,428	198,054	(21,040)	177,014
30152	Department of the Treasury	21	2,273	20,578	24,384	47,256	55,629	0	0	39,457	95,086	137,859	2,031	139,890
30154	Department of Motor Vehicles	236	26,115	236,450	24,912	287,713	639,198	0	0	626,150	1,265,348	1,584,057	(202,782)	1,381,275
30156	Department of State Police	110	12,218	110,623	402,010	524,961	299,049	0	0	129,575	428,624	741,100	82,975	824,075
30157	Compensation Board	3	277	2,512	5,363	8,155	6,792	0	0	6,883	13,675	16,831	(1,972)	14,859
30160	Virginia Criminal Sentencing Commission	2	192	1,738	2,739	4,671	4,697	0	0	3,478	8,175	11,641	(909)	10,732
30161	Department of Taxation	124	13,772	124,697	56,245	194,838	337,095	0	0	259,553	596,648	835,386	(86,633)	748,753
30162	Department of Accounts - Transfer Payments (CHRF)	0	37	334	693	1,064	903	0	0	321	1,224	2,237	122	2,359
30164	Virginia Management Fellows Administration	2	191	1,728	35,862	37,783	4,671	0	0	17,706	22,377	11,576	13,196	24,772
30165	Department of Housing and Community Development	26	2,852	25,824	222,000	250,702	69,810	0	0	9,099	78,909	173,003	61,899	234,902
30166	Secretary of the Commonwealth	3	378	3,427	28,044	31,852	9,264	0	0	1,305	10,569	22,957	6,435	29,392



Health Insurance Credit - State Employees

Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30171	State Corporation Commission	133	14,722	133,296	79,098	227,249	360,340	0	0	111,784	472,124	892,993	(24,827)	868,166
30172	State Lottery Department	69	7,659	69,345	359,894	436,967	187,460	0	0	4,195	191,655	464,563	104,122	568,685
30174	Virginia College Savings Plan	29	3,239	29,328	145,836	178,432	79,284	0	0	1,057	80,341	196,480	58,574	255,054
30180	Secretary of Administration	5	546	4,943	75,875	81,369	13,363	0	0	7,006	20,369	33,115	21,008	54,123
30181	Department of Labor and Industry	24	2,664	24,123	72,334	99,145	65,213	0	0	36,593	101,806	161,609	4,155	165,764
30182	Virginia Employment Commission	131	14,468	131,001	1,369,590	1,515,190	354,137	0	0	483,595	837,732	877,619	247,228	1,124,847
30183	Secretary of Natural Resources	1	106	961	1,522	2,590	2,598	0	0	11,159	13,757	6,438	(3,331)	3,107
30184	Secretary of Technology	0	0	0	0	0	0	0	0	4,754	4,754	0	(7,301)	(7,301)
30185	Secretary of Education	1	150	1,359	10,544	12,054	3,674	0	0	8,465	12,139	9,105	275	9,380
30186	Secretary of Transportation	2	184	1,670	17,297	19,153	4,514	0	0	5,467	9,981	11,186	(1,510)	9,676
30187	Secretary of Public Safety	1	156	1,410	629	2,196	3,810	0	0	10,114	13,924	9,443	(3,568)	5,875
30188	Secretary of Health and Human Resources	1	146	1,318	14,290	15,755	3,564	0	0	8,909	12,473	8,832	(499)	8,333
30190	Secretary of Finance	1	149	1,345	1,794	3,289	3,637	0	0	1,303	4,940	9,014	2,357	11,371
30191	Virginia Workers' Compensation Commission	49	5,391	48,815	11,283	65,538	131,963	0	0	73,362	205,325	327,029	(22,012)	305,017
30192	Secretary of Commerce and Trade	2	198	1,796	24,137	26,133	4,855	0	0	9,498	14,353	12,031	4,964	16,995
30193	Secretary of Agriculture and Forestry	1	95	862	6,434	7,392	2,330	0	0	3,975	6,305	5,775	133	5,908
30194	Department of General Services	95	10,552	95,543	51,526	157,716	258,284	0	0	181,347	439,631	640,077	(36,105)	603,972
30195	Secretary of Labor	1	107	967	28,962	30,037	2,614	0	0	35	2,649	6,477	7,172	13,649
30199	Department of Conservation and Recreation	71	7,915	71,665	176,738	256,389	193,732	0	0	30,338	224,070	480,106	43,773	523,879
30200	Office of Children's Services	3	328	2,967	7,592	10,890	8,020	0	0	2,918	10,938	19,874	2,644	22,518
30201	Department of Education - Central Office Operations	96	10,640	96,336	978,124	1,085,196	260,425	0	0	3,483	263,908	645,383	272,544	917,927
30202	The Library of Virginia	21	2,272	20,568	54,873	77,734	55,603	0	0	1,924	57,527	137,794	13,727	151,521
30203	Woodrow Wilson Rehabilitation Center	23	2,521	22,830	0	25,374	61,717	0	0	262,105	323,822	152,947	(110,449)	42,498
30204	The College of William and Mary	422	46,791	423,662	6,355	477,230	1,145,289	0	0	678,408	1,823,697	2,838,248	(181,376)	2,656,872
30206	VCU - Medical College of Virginia Hospitals Authority	73	8,071	73,078	0	81,222	197,553	0	0	1,864,114	2,061,667	489,575	(809,051)	(319,476)
30207	University of Virginia - Academic Division	2,285	253,233	2,292,840	1,013,557	3,561,915	6,198,258	0	0	1,969,980	8,168,238	15,360,487	867,628	16,228,115
30208	Virginia Polytechnic Institute and State University	1,695	187,802	1,700,411	1,533,727	3,423,635	4,596,739	0	0	62,130	4,658,869	11,391,611	900,081	12,291,692
30209	University of Virginia Medical Center	1,239	137,265	1,242,839	4,572,131	5,953,474	3,359,780	0	0	3,196,315	6,556,095	8,326,186	262,489	8,588,675
30211	Virginia Military Institute	92	10,141	91,820	87,985	190,038	248,217	0	0	37,941	286,158	615,130	28,814	643,944
30212	Virginia State University	118	13,085	118,475	339,641	471,319	320,273	0	0	223,988	544,261	793,700	(10,525)	783,175
30213	Norfolk State University	140	15,533	140,643	63,986	220,302	380,201	0	0	177,112	557,313	942,211	(31,844)	910,367
30214	Longwood University	111	12,354	111,858	75,565	199,888	302,387	0	0	594,039	896,426	749,373	(149,692)	599,681
30215	University of Mary Washington	105	11,583	104,872	620	117,180	283,503	0	0	487,477	770,980	702,574	(166,013)	536,561
30216	James Madison University	513	56,789	514,182	155,911	727,395	1,389,995	0	0	856,556	2,246,551	3,444,677	(69,368)	3,375,309
30217	Radford University	199	22,097	200,070	276,188	498,554	540,852	0	0	998,897	1,539,749	1,340,336	(159,682)	1,180,654
30218	Virginia School for Deaf and Blind	16	1,731	15,676	3,452	20,875	42,376	0	0	33,168	75,544	105,017	(10,017)	95,000
30221	Old Dominion University	452	50,072	453,367	103,268	607,159	1,225,591	0	0	677,226	1,902,817	3,037,252	(187,174)	2,850,078
30222	Department of Professional and Occupational Regulation	27	2,988	27,057	4,486	34,558	73,143	0	0	65,444	138,587	181,262	(21,284)	159,978
30223	Department of Health Professions	48	5,300	47,988	152,835	206,171	129,727	0	0	1,747	131,474	321,489	60,870	382,359
30226	Board of Accountancy	2	255	2,305	7,334	9,896	6,230	0	0	4,074	10,304	15,439	632	16,071
30233	Board of Bar Examiners	1	162	1,466	1,851	3,480	3,963	0	0	5,476	9,439	9,820	(2,031)	7,789
30234	Cooperative Extension and Agricultural Research Service	11	1,264	11,445	22,320	35,040	30,940	0	0	77,022	107,962	76,675	(9,225)	67,450
30236	Virginia Commonwealth University	1,316	145,780	1,319,932	1,384,468	2,851,496	3,568,187	0	0	626,506	4,194,693	8,842,659	495,648	9,338,307
30238	Virginia Museum of Fine Arts	37	4,062	36,780	85,591	126,470	99,427	0	0	10,047	109,474	246,400	45,405	291,805
30239	Frontier Culture Museum of Virginia	4	405	3,671	9,543	13,623	9,925	0	0	7,516	17,441	24,596	(696)	23,900
30241	Richard Bland College	18	1,973	17,864	39,365	59,220	48,291	0	0	60,924	109,215	119,675	(16,524)	103,151
30242	Christopher Newport University	155	17,220	155,913	47,194	220,482	421,480	0	0	117,196	538,676	1,044,509	26,247	1,070,756
30245	State Council of Higher Education for Virginia	11	1,263	11,434	36,648	49,356	30,908	0	0	13,434	44,342	76,597	11,234	87,831
30246	University of Virginia's College at Wise	46	5,127	46,421	63,921	115,515	125,491	0	0	121,742	247,233	310,992	(24,849)	286,143
30247	George Mason University	1,068	118,329	1,071,389	3,525,223	4,716,009	2,896,296	0	0	38,784	2,935,080	7,177,583	1,248,453	8,426,036



Health Insurance Credit - State Employees

Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30261	Virginia Community College System - Central Office Operations	49	5,404	48,930	96,319	150,702	132,272	0	0	190,477	322,749	327,797	(50,167)	277,630
30262	Department of Rehabilitative Services	135	14,946	135,327	286,638	437,046	365,830	0	0	273,886	639,716	906,599	(99,033)	807,566
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	3	303	2,743	3,965	7,014	7,416	0	0	18,746	26,162	18,379	(4,705)	13,674
30268	Virginia Institute of Marine Science	56	6,186	56,010	0	62,252	151,414	0	0	105,181	256,595	375,233	(52,388)	322,845
30270	Virginia Community College System - Shared Services	14	1,508	13,655	85,681	100,858	36,913	0	0	13,379	50,292	91,477	105,713	197,190
30275	New River Community College	20	2,245	20,326	15,204	37,795	54,946	0	0	54,199	109,145	136,168	(25,579)	110,589
30276	Southside Virginia Community College	21	2,343	21,213	14,277	37,854	57,345	0	0	90,455	147,800	142,112	(58,731)	83,381
30277	Paul D. Camp Community College	9	987	8,937	5,099	15,032	24,159	0	0	31,303	55,462	59,870	(8,692)	51,178
30278	Rappahannock Community College	18	2,008	18,184	58,138	78,348	49,157	0	0	43,026	92,183	121,822	2,738	124,560
30279	Danville Community College	18	2,040	18,473	52,635	73,166	49,939	0	0	67,979	117,918	123,760	(38,303)	85,457
30280	Northern Virginia Community College	282	31,236	282,819	12,860	327,197	764,548	0	0	1,129,694	1,894,242	1,894,698	(469,843)	1,424,855
30282	Piedmont Virginia Community College	30	3,270	29,604	31,659	64,563	80,029	0	0	113,700	193,729	198,327	(23,172)	175,155
30283	J. Sargeant Reynolds Community College	50	5,551	50,256	0	55,857	135,857	0	0	322,245	458,102	336,680	(186,562)	150,118
30284	Eastern Shore Community College	7	758	6,863	19,266	26,894	18,553	0	0	34,346	52,899	45,979	(13,286)	32,693
30285	Patrick Henry Community College	28	3,056	27,672	33,641	64,217	74,807	0	0	33,526	108,333	185,386	(993)	184,393
30286	Virginia Western Community College	36	3,991	36,137	20,427	60,591	97,690	0	0	82,905	180,595	242,095	(40,167)	201,928
30287	Dabney S. Lancaster Community College	9	1,026	9,290	20,564	30,889	25,114	0	0	19,732	44,846	62,237	(12,142)	50,095
30288	Wytheville Community College	14	1,564	14,157	52,714	68,449	38,272	0	0	93,217	131,489	94,845	(27,256)	67,589
30290	John Tyler Community College	44	4,833	43,756	24,856	73,489	118,285	0	0	39,168	157,453	293,134	(34,621)	258,513
30291	Blue Ridge Community College	28	3,155	28,563	45,148	76,894	77,216	0	0	19,679	96,895	191,356	(8,619)	182,737
30292	Central Virginia Community College	24	2,642	23,925	63,003	89,594	64,677	0	0	24,383	89,060	160,283	9,062	169,345
30293	Thomas Nelson Community College	35	3,860	34,947	0	38,842	94,473	0	0	508,528	603,001	234,122	(244,878)	(10,756)
30294	Southwest Virginia Community College	22	2,407	21,791	126,685	150,905	58,909	0	0	8,175	67,084	145,988	17,251	163,239
30295	Tidewater Community College	111	12,277	111,161	0	123,549	300,502	0	0	733,196	1,033,698	744,703	(457,069)	287,634
30296	Virginia Highlands Community College	15	1,631	14,765	17,004	33,415	39,915	0	0	55,689	95,604	98,917	(26,442)	72,475
30297	Germanna Community College	46	5,134	46,487	302,751	354,418	125,670	0	0	10,427	136,097	311,434	64,268	375,702
30298	Lord Fairfax Community College	33	3,692	33,431	20,849	58,005	90,374	0	0	39,650	130,024	223,964	(29,529)	194,435
30299	Mountain Empire Community College	18	2,039	18,464	23,605	44,126	49,913	0	0	6,152	56,065	123,694	1,432	125,126
30301	Department of Agriculture and Consumer Services	68	7,498	67,885	37,190	112,641	183,513	0	0	58,165	241,678	454,782	(22,951)	431,831
30310	Virginia Economic Development Partnership	40	4,430	40,112	348,870	393,452	108,434	0	0	1,419	109,853	268,720	126,370	395,090
30320	Virginia Tourism Authority	15	1,613	14,604	12,122	28,354	39,479	0	0	17,253	56,732	97,837	7,505	105,342
30330	Virginia - Israel Advisory Board	0	32	285	2,267	2,584	772	0	0	378	1,150	1,912	100	2,012
30350	Department of Small Business and Supplier Diversity	9	996	9,020	54,575	64,600	24,384	0	0	3,841	28,225	60,429	15,707	76,136
30400	Jamestown-Yorktown Commemoration	1	124	1,124	41,450	42,699	3,039	0	0	46,303	49,342	7,531	465	7,996
30402	Marine Resources Commission	11	1,230	11,138	9,758	22,137	30,111	0	0	17,547	47,658	74,620	(1,701)	72,919
30403	Department of Game and Inland Fisheries	43	4,729	42,814	8,665	56,251	115,740	0	0	80,824	196,564	286,826	(29,314)	257,512
30405	Virginia Racing Commission	1	119	1,079	9,813	11,012	2,918	0	0	39	2,957	7,232	3,535	10,767
30407	Virginia Port Authority	0	45	412	2,022	2,479	1,113	0	0	14,030	15,143	2,757	(5,594)	(2,837)
30409	Department Energy	31	3,425	31,008	9,931	44,395	83,824	0	0	95,803	179,627	207,731	(53,239)	154,492
30411	Department of Forestry	30	3,337	30,218	13,057	46,642	81,688	0	0	76,624	158,312	202,438	(32,728)	169,710
30413	Commission on Virginia Alcohol Safety Action Program	1	153	1,384	0	1,538	3,742	0	0	9,198	12,940	9,274	(2,825)	6,449
30417	Gunston Hall	1	79	718	5,164	5,962	1,942	0	0	3,425	5,367	4,813	373	5,186
30423	Department of Historic Resources	8	861	7,795	29,946	38,610	21,073	0	0	16,379	37,452	52,222	3,760	55,982
30425	Jamestown - Yorktown Foundation	20	2,163	19,582	60,422	82,187	52,936	0	0	46,406	99,342	131,186	3,497	134,683
30440	Department of Environmental Quality	142	15,723	142,357	0	158,222	384,835	0	0	45,668	430,503	953,696	(44,456)	909,240
30454	Office of Commonwealth Preparedness	2	222	2,008	6,261	8,493	5,427	0	0	1,285	6,712	13,449	1,118	14,567
30501	Virginia Department of Transportation	1,229	136,132	1,232,576	36,971,550	38,341,487	3,332,036	0	0	198,090	3,530,126	8,257,432	9,128,279	17,385,711
30505	Department of Rail and Public Transportation	14	1,572	14,233	52,043	67,862	38,477	0	0	45,765	84,242	95,353	9,664	105,017
30506	Motor Vehicle Dealer Board	3	373	3,380	412	4,168	9,138	0	0	7,822	16,960	22,645	(4,064)	18,581
30510	Virginia Department of Transportation	0	0	0	75,405	75,405	0	0	0	9,363,948	9,363,948	0	(2,297,820)	(2,297,820)



Health Insurance Credit - State Employees

Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30511	Virginia Department of Transportation	0	0	0	4,520	4,520	0	0	0	2,723,457	2,723,457	0	(660,370)	(660,370)
30512	Virginia Department of Transportation	0	0	0	0	0	0	0	0	3,321,888	3,321,888	0	(869,497)	(869,497)
30513	Virginia Department of Transportation	0	0	0	9,793	9,793	0	0	0	2,455,691	2,455,691	0	(595,445)	(595,445)
30514	Virginia Department of Transportation	0	0	0	9,895	9,895	0	0	0	3,749,191	3,749,191	0	(967,561)	(967,561)
30515	Virginia Department of Transportation	0	0	0	0	0	0	0	0	3,843,075	3,843,075	0	(966,192)	(966,192)
30516	Virginia Department of Transportation	0	0	0	6,450	6,450	0	0	0	2,370,889	2,370,889	0	(559,865)	(559,865)
30517	Virginia Department of Transportation	0	0	0	17,421	17,421	0	0	0	2,238,675	2,238,675	0	(532,482)	(532,482)
30518	Virginia Department of Transportation	0	0	0	0	0	0	0	0	2,765,683	2,765,683	0	(713,966)	(713,966)
30519	Virginia Department of Transportation	0	0	0	16,386	16,386	0	0	0	4,741,741	4,741,741	0	(1,197,493)	(1,197,493)
30601	Department of Health	463	51,269	464,200	0	515,932	1,254,878	0	0	849,822	2,104,700	3,109,830	(275,885)	2,833,945
30602	Department of Medical Assistance Services	108	11,999	108,641	609,747	730,495	293,690	0	0	246,333	540,023	727,820	166,980	894,800
30606	Virginia Board for People With Disabilities	2	177	1,600	2,088	3,867	4,325	0	0	5,120	9,445	10,718	200	10,918
30701	Department of Corrections - Central Administration	71	7,843	71,016	248,351	327,281	191,979	0	0	2,575	194,554	475,762	93,737	569,499
30702	Department for the Blind and Vision Impaired	20	2,228	20,172	4,468	26,888	54,532	0	0	34,586	89,118	135,140	(16,809)	118,331
30703	Central State Hospital	97	10,792	97,712	194,350	302,951	264,146	0	0	233,436	497,582	654,605	1,801	656,406
30704	Eastern State Hospital	81	9,018	81,652	138,811	229,562	220,731	0	0	223,875	444,606	547,013	(82,579)	464,434
30705	Southwestern Virginia Mental Health Institute	74	8,194	74,189	437,543	520,000	200,555	0	0	28,417	228,972	497,015	106,986	604,001
30706	Western State Hospital	89	9,856	89,241	97,911	197,097	241,247	0	0	100,195	341,442	597,857	15,785	613,642
30707	Central Virginia Training Center	0	12	105	0	117	283	0	0	861,060	861,343	702	(610,377)	(609,675)
30708	Commonwealth Center for Children and Adolescents	15	1,670	15,122	41,126	57,933	40,880	0	0	163,211	204,091	101,310	(5,949)	95,361
30711	Virginia Correctional Enterprises	20	2,223	20,130	3,242	25,615	54,416	0	0	178,283	232,699	134,854	(49,869)	84,985
30716	Virginia Correctional Center for Women	13	1,473	13,336	49,584	64,406	36,052	0	0	93,261	129,313	89,344	(17,771)	71,573
30718	Bland Correctional Center	10	1,103	9,983	7,724	18,820	26,988	0	0	2,519	29,507	66,881	500	67,381
30720	Department of Behavioral Health & Developmental Services	106	11,796	106,806	373,937	492,645	288,730	0	0	3,890	292,620	715,529	207,362	922,891
30723	Southeastern Virginia Training Center	33	3,711	33,604	162,705	200,053	90,841	0	0	43,160	134,001	225,121	18,342	243,463
30724	Catawba Hospital	40	4,413	39,952	167,322	211,727	108,003	0	0	4,321	112,324	267,654	46,563	314,217
30725	Northern Va Training Center	0	0	0	0	0	0	0	0	1,335	1,335	0	(46,741)	(46,741)
30728	Northern Virginia Mental Health Institute	61	6,706	60,719	253,414	320,900	164,141	0	0	52,524	216,665	406,774	109,104	515,878
30729	Piedmont Geriatric Hospital	39	4,334	39,244	142,970	186,587	106,088	0	0	137,902	243,990	262,906	(7,620)	255,286
30733	Sussex I Correctional Center	0	0	0	8,893	8,893	0	0	0	245,088	245,088	0	(65,287)	(65,287)
30734	Sussex II Correctional Center	0	0	0	8,698	8,698	0	0	0	218,585	218,585	0	(64,605)	(64,605)
30735	Wallen's Ridge State Prison	15	1,625	14,717	56,280	72,637	39,784	0	0	3,750	43,534	98,591	15,315	113,906
30737	St. Brides Correctional Center	11	1,216	11,014	27,025	39,266	29,775	0	0	25,653	55,428	73,787	(5,744)	68,043
30738	Southwestern Virginia Training Center	0	0	0	0	0	0	0	0	262,820	262,820	0	(237,511)	(237,511)
30739	Southern Virginia Mental Health Institute	22	2,402	21,751	66,551	90,726	58,799	0	0	135,626	194,425	145,715	(10,073)	135,642
30741	Red Onion State Prison	14	1,566	14,183	42,011	57,774	38,340	0	0	3,101	41,441	95,015	13,871	108,886
30742	Department of Corrections - Employee Relations and Training	21	2,342	21,203	134,490	158,056	57,319	0	0	2,772	60,091	142,047	38,263	180,310
30743	Fluvanna Women's Correctional Center	21	2,336	21,147	142,431	165,935	57,167	0	0	56,007	113,174	141,670	73,913	215,583
30745	Nottoway Correctional Center	14	1,579	14,293	16,727	32,613	38,639	0	0	91,086	129,725	95,756	(7,313)	88,443
30747	Marion Correctional Treatment Center	12	1,359	12,307	34,416	48,094	33,270	0	0	3,597	36,867	82,450	16,336	98,786
30748	Hiram W. Davis Medical Center	25	2,804	25,385	102,563	130,777	68,624	0	0	14,151	82,775	170,064	24,337	194,401
30749	Buckingham Correctional Center	11	1,255	11,360	10,416	23,042	30,709	0	0	22,553	53,262	76,103	(4,585)	71,518
30751	Department for the Deaf and Hard-of-Hearing	1	161	1,460	7,128	8,750	3,947	0	0	8,375	12,322	9,781	(1,108)	8,673
30752	Deep Meadow Correctional Center	13	1,434	12,983	23,180	37,610	35,097	0	0	96,832	131,929	86,976	(36,647)	50,329
30753	Deerfield Correctional Center	14	1,497	13,552	3,416	18,479	36,634	0	0	59,644	96,278	90,787	(23,946)	66,841
30754	Augusta Correctional Center	8	843	7,630	2,579	11,060	20,627	0	0	36,567	57,194	51,117	(13,364)	37,753
30756	Department of Corrections - Division of Institutions	82	9,091	82,314	164,870	256,357	222,520	0	0	2,977	225,497	551,448	65,289	616,737
30757	Western Region Correctional Field Units	4	407	3,687	13,044	17,142	9,967	0	0	382	10,349	24,700	3,352	28,052
30761	Baskerville Correctional Center	6	650	5,881	30,588	37,125	15,898	0	0	17,741	33,639	39,398	1,374	40,772
30765	Department of Social Services	240	26,596	240,811	44,942	312,589	650,986	0	0	1,053,898	1,704,884	1,613,270	(318,533)	1,294,737



Health Insurance Credit - State Employees

Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30766	Virginia Parole Board	2	175	1,586	12,128	13,891	4,288	0	0	21,877	26,165	10,627	(6,770)	3,857
30767	Division of Community Corrections	32	3,596	32,559	71,111	107,298	88,017	0	0	23,096	111,113	218,124	26,053	244,177
30768	Keen Mountain Correctional Center	10	1,152	10,432	22,740	34,334	28,200	0	0	10,846	39,046	69,885	(2,373)	67,512
30769	Greensville Correctional Center	23	2,518	22,803	2,175	27,519	61,644	0	0	115,646	177,290	152,765	(44,327)	108,438
30770	Dillwyn Correctional Center	13	1,395	12,631	4,109	18,148	34,147	0	0	13,571	47,718	84,622	(6,443)	78,179
30771	Indian Creek Correctional Center	8	930	8,416	12,513	21,867	22,752	0	0	17,101	39,853	56,384	(4,386)	51,998
30772	Haynesville Correctional Center	14	1,567	14,187	21,409	37,177	38,351	0	0	29,047	67,398	95,041	(7,093)	87,948
30773	Coffeewood Correctional Center	9	1,017	9,211	6,961	17,198	24,899	0	0	36,985	61,884	61,704	(12,949)	48,755
30774	Lunenburg Correctional Center	9	1,019	9,230	6,759	17,017	24,951	0	0	20,691	45,642	61,834	(5,375)	56,459
30775	Poahontas State Correctional Center	12	1,304	11,808	53,328	66,452	31,921	0	0	17,796	49,717	79,107	11,968	91,075
30776	Green Rock Correctional Center	13	1,401	12,686	28,505	42,605	34,294	0	0	14,405	48,699	84,986	5,192	90,178
30777	Department of Juvenile Justice	175	19,351	175,207	328,892	523,625	473,640	0	0	342,078	815,718	1,173,771	(62,581)	1,111,190
30778	Department of Forensic Science	64	7,072	64,031	42,136	113,303	173,095	0	0	72,719	245,814	428,964	17,203	446,167
30779	Sussex State Prison Complex	20	2,188	19,815	606,832	628,855	53,566	0	0	682	54,248	132,747	148,628	281,375
30785	River North Correctional Center	12	1,287	11,651	31,920	44,870	31,496	0	0	33,716	65,212	78,054	1,293	79,347
30794	Virginia Center for Behavioral Rehabilitation	60	6,653	60,239	439,217	506,169	162,845	0	0	115,769	278,614	403,561	120,860	524,421
30840	Virginia Housing Commission	0	32	291	10,274	10,597	787	0	0	10	797	1,951	2,354	4,305
30841	Department of Aviation	7	774	7,011	8,341	16,133	18,952	0	0	14,637	33,589	46,967	(2,388)	44,579
30848	Indigent Defense Commission	100	11,090	100,411	348,028	459,629	271,441	0	0	21,732	293,173	672,685	71,737	744,422
30851	Tobacco Indemnification & Revitalization Commission	2	209	1,893	287	2,391	5,117	0	0	32,608	37,725	12,682	(7,834)	4,848
30852	Virginia Tobacco Settlement Foundation	3	324	2,934	1,150	4,411	7,930	0	0	12,513	20,443	19,653	(3,146)	16,507
30856	Virginia Opioid Abatement Authority	1	61	553	19,520	20,135	1,496	0	0	8	1,504	3,707	4,475	8,182
30882	Behavioral Health Commission	1	84	757	26,022	26,864	2,047	0	0	17	2,064	5,073	6,037	11,110
30902	Puller Veterans Care Center (New ER for FY23)	1	102	924	32,602	33,629	2,498	0	0	16	2,514	6,191	7,473	13,664
30903	Jones & Cabacoy Veterans Care Center	3	327	2,957	104,311	107,598	7,993	0	0	60	8,053	19,809	23,911	43,720
30912	Department of Veterans Services	37	4,108	37,191	223,671	265,007	100,540	0	0	6,551	107,091	249,158	112,827	361,985
30913	Veterans Services Foundation	0	26	233	2,652	2,911	630	0	0	3,411	4,041	1,561	1,784	3,345
30922	Sitter-Barfoot Veterans Care Center	32	3,555	32,192	680	36,459	87,025	0	0	125,302	212,327	215,665	(31,061)	184,604
30937	Southern Virginia Higher Education Center	6	714	6,465	35,298	42,483	17,477	0	0	15,566	33,043	43,313	3,427	46,740
30938	New College Institute	2	229	2,070	15,947	18,248	5,595	0	0	24,042	29,637	13,865	1,036	14,901
30942	Virginia Museum of Natural History	4	447	4,048	10,985	15,484	10,943	0	0	9,065	20,008	27,119	(5,294)	21,825
30948	Southwest Virginia Higher Education Center	3	333	3,019	9,571	12,926	8,161	0	0	10,387	18,548	20,226	(4,012)	16,214
30957	Commonwealth's Attorneys' Services Council	1	145	1,316	1,598	3,060	3,558	0	0	812	4,370	8,819	1,213	10,032
30960	Department of Fire Programs	11	1,231	11,144	13,810	26,196	30,126	0	0	12,098	42,224	74,659	71	74,730
30961	Division of Capitol Police	2	252	2,283	26,429	28,966	6,172	0	0	1,902	8,074	15,296	6,918	22,214
30977	Virginia Cannabis Control Authority	2	206	1,864	64,453	66,525	5,039	0	0	43	5,082	12,487	14,909	27,396
30999	Department of Alcoholic Beverage Control	189	20,988	190,035	1,540,422	1,751,634	513,722	0	0	6,826	520,548	1,273,104	459,654	1,732,758
33010	Virginia Outdoors Foundation	7	800	7,240	43,325	51,372	19,572	0	0	265	19,837	48,502	15,259	63,761
35106	Arlington County Health Department	0	20	179	219	418	483	0	0	460	943	1,197	(34)	1,163
35129	Fairfax County Health Department	3	320	2,897	2	3,222	7,831	0	0	130,290	138,121	19,406	(57,388)	(37,982)
35522	Virginia Passenger Rail Authority	14	1,598	14,472	474,384	490,468	39,122	0	0	405	39,527	96,953	112,881	209,834
35885	Fort Monroe Federal Area Development Authority	4	460	4,166	8,035	12,665	11,263	0	0	11,514	22,777	27,913	2,225	30,138
70156	Department of State Police	1	92	833	697	1,623	2,252	0	0	25,599	27,851	5,580	(8,993)	(3,413)
70203	Woodrow Wilson Rehabilitation Center	1	66	600	95	762	1,622	0	0	10,423	12,045	4,019	(3,143)	876
70204	The College of William and Mary	4	405	3,666	25,161	29,236	9,909	0	0	3,739	13,648	24,557	5,964	30,521
70207	University of Virginia - Academic Division	10	1,124	10,181	60,816	72,131	27,523	0	0	6,572	34,095	68,208	19,622	87,830
70208	Virginia Polytechnic Institute and State University	7	786	7,118	31,202	39,113	19,241	0	0	8,774	28,015	47,683	961	48,644
70211	Virginia Military Institute	1	148	1,338	3,395	4,882	3,616	0	0	7,030	10,646	8,962	(204)	8,758
70212	Virginia State University	3	351	3,174	22,778	26,306	8,581	0	0	2,586	11,167	21,266	7,651	28,917
70213	Norfolk State University	3	371	3,361	50,015	53,750	9,085	0	0	24,295	33,380	22,515	245	22,760



Health Insurance Credit - State Employees

Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70214	Longwood University	2	170	1,542	566	2,280	4,167	0	0	18,948	23,115	10,327	(4,105)	6,222
70215	University of Mary Washington	2	246	2,231	494	2,973	6,031	0	0	12,867	18,898	14,945	(1,094)	13,851
70216	James Madison University	4	438	3,963	2,891	7,296	10,712	0	0	19,231	29,943	26,547	(3,266)	23,281
70217	Radford University	2	263	2,382	3,141	5,788	6,440	0	0	20,065	26,505	15,959	(5,851)	10,108
70221	Old Dominion University	6	673	6,092	3,040	9,811	16,470	0	0	8,897	25,367	40,815	(1,574)	39,241
70236	Virginia Commonwealth University	15	1,632	14,773	116,440	132,860	39,936	0	0	53,115	93,051	98,969	17,803	116,772
70241	Richard Bland College	1	65	584	4,113	4,763	1,580	0	0	3,363	4,943	3,915	606	4,521
70242	Christopher Newport University	3	349	3,159	20,451	23,962	8,539	0	0	4,923	13,462	21,162	2,677	23,839
70246	University of Virginia's College at Wise	1	109	988	3,196	4,294	2,671	0	0	4,604	7,275	6,620	(687)	5,933
70247	George Mason University	8	898	8,127	45,686	54,719	21,970	0	0	33,044	55,014	54,446	4,361	58,807
70280	Northern Virginia Community College	8	845	7,650	24,597	33,100	20,679	0	0	37,109	57,788	51,247	(7,673)	43,574
70282	Piedmont Virginia Community College	0	45	410	2,560	3,015	1,107	0	0	2,734	3,841	2,744	(26)	2,718
70283	J. Sargeant Reynolds Community College	1	122	1,105	17	1,245	2,986	0	0	18,808	21,794	7,401	(5,168)	2,233
70286	Virginia Western Community College	1	108	980	1,149	2,238	2,650	0	0	4,337	6,987	6,568	(1,375)	5,193
70288	Wytheville Community College	0	6	58	2,057	2,121	157	0	0	0	157	390	471	861
70291	Blue Ridge Community College	0	14	124	3,238	3,376	336	0	0	2,707	3,043	832	(644)	188
70292	Central Virginia Community College	1	75	681	4,305	5,062	1,842	0	0	3,514	5,356	4,565	(155)	4,410
70293	Thomas Nelson Community College	1	60	548	0	609	1,480	0	0	18,528	20,008	3,668	(5,178)	(1,510)
70294	Southwest Virginia Community College	0	30	276	4,568	4,874	745	0	0	10,745	11,490	1,847	(1,473)	374
70296	Virginia Highlands Community College	0	30	270	3,733	4,033	730	0	0	575	1,305	1,808	646	2,454
70297	Germanna Community College	0	45	404	1,921	2,370	1,092	0	0	2,685	3,777	2,705	(859)	1,846
70298	Lord Fairfax Community College	1	57	516	4,584	5,158	1,396	0	0	5,145	6,541	3,460	(100)	3,360
70299	Mountain Empire Community College	0	31	280	1,783	2,094	756	0	0	1,219	1,975	1,873	576	2,449
70402	Marine Resources Commission	9	996	9,014	16,062	26,081	24,369	0	0	37,787	62,156	60,390	(5,593)	54,797
70403	Department of Game and Inland Fisheries	24	2,684	24,304	89,207	116,219	65,701	0	0	90,208	155,909	162,819	2,403	165,222
70701	Department Of Corrections	0	0	0	0	0	0	0	0	155	155	0	(769)	(769)
70716	Virginia Correctional Center for Women	19	2,095	18,967	98,594	119,675	51,273	0	0	105,531	156,804	127,063	4,631	131,694
70718	Bland Correctional Center	21	2,298	20,805	64,460	87,584	56,243	0	0	13,264	69,507	139,381	6,046	145,427
70733	Sussex I Correctional Center	0	0	0	0	0	0	0	0	850,678	850,678	0	(247,855)	(247,855)
70734	Sussex II Correctional Center	0	0	0	30,315	30,315	0	0	0	787,844	787,844	0	(214,765)	(214,765)
70735	Wallen's Ridge State Prison	37	4,114	37,252	76,710	118,113	100,703	0	0	24,683	125,386	249,561	2,107	251,668
70737	St. Brides Correctional Center	16	1,767	16,002	715	18,500	43,258	0	0	102,905	146,163	107,202	(29,759)	77,443
70741	Red Onion State Prison	37	4,109	37,203	99,791	141,140	100,572	0	0	49,862	150,434	249,236	17	249,253
70743	Fluvanna Women's Correctional Center	16	1,754	15,882	0	17,652	42,933	0	0	207,388	250,321	106,395	(75,136)	31,259
70745	Nottoway Correctional Center	25	2,741	24,818	37,971	65,555	67,091	0	0	225,433	292,524	166,266	(51,368)	114,898
70747	Marion Correctional Treatment Center	18	1,940	17,561	50,273	69,792	47,473	0	0	23,108	70,581	117,646	4,633	122,279
70749	Buckingham Correctional Center	22	2,400	21,731	28,779	52,932	58,746	0	0	230,279	289,025	145,585	(69,555)	76,030
70752	Deep Meadow Correctional Center	38	4,212	38,141	44,622	87,013	103,107	0	0	367,023	470,130	255,518	(101,489)	154,029
70753	Deerfield Correctional Center	29	3,216	29,115	173,795	206,155	78,706	0	0	234,932	313,638	195,050	(51,058)	143,992
70754	Augusta Correctional Center	12	1,371	12,412	79,926	93,721	33,554	0	0	478,516	512,070	83,152	(92,842)	(9,690)
70756	Department of Corrections - Division of Institutions	7	721	6,525	130,825	138,078	17,640	0	0	6,047	23,687	43,716	38,843	82,559
70757	Western Region Correctional Field Units	12	1,345	12,179	20,800	34,336	32,924	0	0	11,366	44,290	81,592	(2,041)	79,551
70761	Baskerville Correctional Center	11	1,189	10,766	54,232	66,198	29,103	0	0	54,845	83,948	72,123	(6,546)	65,577
70767	Division of Community Corrections	133	14,769	133,727	213,798	362,427	361,506	0	0	149,878	511,384	895,881	12,489	908,370
70768	Keen Mountain Correctional Center	22	2,450	22,182	25,484	50,138	59,964	0	0	39,430	99,394	148,602	(14,321)	134,281
70769	Greensville Correctional Center	39	4,361	39,490	18,006	61,896	106,754	0	0	706,656	813,410	264,558	(218,672)	45,886
70770	Dillwyn Correctional Center	22	2,386	21,607	55,418	79,433	58,410	0	0	151,400	209,810	144,752	(41,782)	102,970
70771	Indian Creek Correctional Center	17	1,837	16,631	31,327	49,812	44,959	0	0	65,496	110,455	111,416	(13,972)	97,444
70772	Haynesville Correctional Center	21	2,365	21,413	21,554	45,353	57,886	0	0	207,746	265,632	143,452	(55,383)	88,069
70773	Coffeewood Correctional Center	14	1,601	14,495	0	16,110	39,185	0	0	191,866	231,051	97,109	(58,439)	38,670



Health Insurance Credit - State Employees

Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70774	Lunenburg Correctional Center	18	1,948	17,635	13,218	32,819	47,672	0	0	114,005	161,677	118,141	(32,002)	86,139
70775	Pocahontas State Correctional Center	21	2,354	21,310	65,999	89,684	57,607	0	0	21,810	79,417	142,762	3,119	145,881
70776	Green Rock Correctional Center	20	2,177	19,710	100,890	122,797	53,283	0	0	100,696	153,979	132,045	(5,047)	126,998
70777	Department of Juvenile Justice	18	2,011	18,211	0	20,240	49,231	0	0	494,326	543,557	122,004	(238,637)	(116,633)
70779	Sussex State Prison Complex	35	3,930	35,582	1,168,069	1,207,616	96,189	0	0	124,705	220,894	238,375	261,229	499,604
70785	River North Correctional Center	23	2,586	23,416	47,154	73,179	63,302	0	0	85,619	148,921	156,875	(1,781)	155,094
70961	Division of Capitol Police	9	1,037	9,391	17,109	27,546	25,387	0	0	70,999	96,386	62,914	(7,025)	55,889
70999	Department of Alcoholic Beverage Control	19	2,056	18,615	136,213	156,903	50,323	0	0	37,638	87,961	124,709	6,189	130,898
Total for VRS Health Insurance Credit - State Employees ⁽¹⁾		19,349	2,144,296	19,415,051	72,657,451	94,236,147	52,484,915	0	0	73,367,622	125,852,537	130,067,801	(168,642)	129,899,159

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - State Employees systemwide results due to rounding.



Health Insurance Credit - State Employees

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

Employer Code		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Health Insurance Credit - State Employees Total⁽¹⁾		(8,132,110)	(10,572,824)	(4,899,970)	(6,623,297)	(1,388,191)	0
Employer Allocation							
11111	Supreme Court - Judges	(4,150)	(4,315)	(2,298)	(2,610)	176	0
11113	Circuit Courts - Judges	(40,937)	(43,430)	(32,157)	(39,206)	(9,766)	0
11114	General District Courts - Judges	(24,764)	(31,967)	(29,099)	(27,721)	(7,734)	0
11115	Juvenile and Domestic Relations District Courts - Judges	(10,854)	(9,583)	(25,779)	(31,106)	(9,402)	0
11125	Virginia Court of Appeals - Judges	14,552	14,142	21,746	21,030	894	0
11171	State Corporation Commission - Commissioners	(5,624)	(4,000)	(4,576)	(5,865)	(1,682)	0
11191	VA Worker's Compensation Comm. - Commissioners	(958)	(1,219)	(462)	(897)	(258)	0
21156	Department of State Police - Troopers	(24,007)	(115,818)	51,384	70,330	21,138	0
30100	Senate	(16,663)	(16,968)	(14,214)	(19,972)	(4,161)	0
30101	House of Delegates	(27,431)	(34,121)	(22,990)	(33,772)	(10,345)	0
30103	Magistrate System	(24,713)	(14,685)	629	(7,578)	7,224	0
30107	Division of Legislative Services	(12,976)	(10,520)	(4,373)	(4,893)	(2,152)	0
30109	Division of Legislative Automated Systems	2,305	2,150	3,248	1,934	1,108	0
30110	Joint Legislative Audit and Review Commission	(494)	(819)	(4,539)	(4,707)	(1,331)	0
30111	Supreme Court	(27,918)	(31,252)	(16,575)	(25,642)	(2,732)	0
30112	Judicial Inquiry and Review Commission	(651)	(609)	(223)	(1,289)	(163)	0
30114	General District Courts	(34,265)	(49,647)	(9,468)	(13,599)	1,343	0
30115	Juvenile and Domestic Relations District Courts	(19,165)	(28,709)	(7,108)	(10,307)	1,704	0
30116	Combined District Courts	(22,823)	(17,231)	(1,202)	3,139	1,194	0
30117	Virginia State Bar	(25,588)	(23,256)	(18,695)	(19,183)	(4,819)	0
30119	Office of the Lieutenant Governor	(772)	(1,269)	(666)	(64)	70	0
30121	Office of the Governor	18,125	7,456	2,774	3,550	3,274	0
30122	Department of Planning and Budget	(7,108)	(8,118)	(5,120)	(2,867)	(1,248)	0
30123	Department of Military Affairs	8,971	394	1,957	(3,183)	(831)	0
30125	Virginia Court of Appeals	36,506	34,714	45,452	39,553	2,043	0
30127	Department of Emergency Management	30,760	33,393	50,761	10,156	1,052	0
30128	Virginia Veterans Care Center	4,709	3,960	(3,920)	(6,269)	117	0
30129	Department of Human Resource Management	(13,922)	(17,340)	(18,242)	(19,220)	(5,991)	0
30132	State Board of Elections	31,939	22,258	15,464	10,857	1,991	0
30133	Auditor of Public Accounts	(24,547)	(24,643)	(8,522)	(8,494)	(4,935)	0
30136	Virginia Information Technologies Agency (VITA)	15,344	9,868	29,170	14,494	(828)	0
30140	Department of Criminal Justice Services	52,511	45,202	35,406	23,598	709	0
30141	Office of the Attorney General and Department of Law	67,922	71,192	101,718	83,059	26,818	0
30143	Office of the Attorney General - Division of Debt Collection	(8,760)	(9,165)	(4,482)	(1,291)	(663)	0
30146	Science Museum of Virginia	(10,059)	(11,916)	(6,028)	8,465	1,283	0
30147	Office of the State Inspector General	(4,301)	(6,577)	(5,744)	(3,740)	(1,794)	0
30148	Virginia Commission for the Arts	609	(984)	663	564	479	0
30151	Department of Accounts	(26,952)	(31,377)	(28,833)	(31,545)	(11,693)	0
30152	Department of the Treasury	(4,975)	(12,894)	(9,825)	(15,836)	(4,300)	0
30154	Department of Motor Vehicles	(246,979)	(262,365)	(200,813)	(205,302)	(62,176)	0
30156	Department of State Police	38,489	20,343	56,890	(3,690)	(15,695)	0
30157	Compensation Board	(388)	(1,688)	(895)	(2,254)	(295)	0
30160	Virginia Criminal Sentencing Commission	(480)	(920)	(981)	(1,075)	(48)	0
30161	Department of Taxation	(119,126)	(132,208)	(78,915)	(54,327)	(17,234)	0
30162	Department of Accounts - Transfer Payments (CHRF)	(15)	(97)	11	(19)	(40)	0
30164	Virginia Management Fellows Administration	9,395	3,984	(1,560)	3,650	(63)	0
30165	Department of Housing and Community Development	50,165	44,957	51,972	26,136	(1,437)	0
30166	Secretary of the Commonwealth	6,007	6,462	5,242	3,108	464	0
30171	State Corporation Commission	(80,757)	(85,707)	(28,377)	(37,087)	(12,947)	0
30172	State Lottery Department	86,413	61,647	72,405	25,716	(869)	0
30174	Virginia College Savings Plan	41,846	29,978	21,702	3,583	982	0
30180	Secretary of Administration	18,643	13,893	14,307	9,846	4,311	0
30181	Department of Labor and Industry	(190)	1,541	6,369	(6,451)	(3,930)	0
30182	Virginia Employment Commission	203,323	208,940	243,584	61,970	(40,359)	0
30183	Secretary of Natural Resources	(2,747)	(3,101)	(2,558)	(2,685)	(76)	0
30184	Secretary of Technology	(4,273)	(481)	0	0	0	0
30185	Secretary of Education	(1,096)	(516)	476	342	709	0
30186	Secretary of Transportation	(567)	3,411	3,064	2,384	880	0
30187	Secretary of Public Safety	(3,498)	(4,137)	(3,063)	(847)	(183)	0
30188	Secretary of Health and Human Resources	260	(606)	483	2,176	969	0
30190	Secretary of Finance	689	(833)	(617)	(765)	(125)	0
30191	Virginia Workers' Compensation Commission	(40,435)	(38,695)	(28,825)	(27,916)	(3,916)	0
30192	Secretary of Commerce and Trade	4,877	1,191	857	3,437	1,418	0
30193	Secretary of Agriculture and Forestry	593	(92)	204	40	342	0
30194	Department of General Services	(58,906)	(76,963)	(70,576)	(60,345)	(15,125)	0
30195	Secretary of Labor	6,775	6,654	6,936	6,851	172	0
30199	Department of Conservation and Recreation	3,312	(11,077)	21,648	16,142	2,294	0



Health Insurance Credit - State Employees

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30200	Office of Children's Services	(521)	(608)	324	741	16	0
30201	Department of Education - Central Office Operations	221,300	206,492	213,731	174,019	5,746	0
30202	The Library of Virginia	6,339	1,511	7,765	3,551	1,041	0
30203	Woodrow Wilson Rehabilitation Center	(118,513)	(93,276)	(57,789)	(25,896)	(2,974)	0
30204	The College of William and Mary	(397,351)	(415,798)	(254,386)	(230,492)	(48,440)	0
30206	VCU - Medical College of Virginia Hospitals Authority	(723,837)	(539,723)	(381,136)	(276,687)	(59,062)	0
30207	University of Virginia - Academic Division	(575,719)	(1,656,023)	(994,128)	(1,151,218)	(229,235)	0
30208	Virginia Polytechnic Institute and State University	30,548	(579,170)	(195,119)	(386,780)	(104,713)	0
30209	University of Virginia Medical Center	(648,784)	1,949	686,494	(609,769)	(32,511)	0
30211	Virginia Military Institute	(9,808)	(32,115)	(20,278)	(25,582)	(8,337)	0
30212	Virginia State University	(53,784)	(69,300)	(3,837)	35,803	18,176	0
30213	Norfolk State University	(86,835)	(108,983)	(46,785)	(73,897)	(20,511)	0
30214	Longwood University	(205,857)	(223,690)	(160,045)	(79,386)	(27,560)	0
30215	University of Mary Washington	(208,292)	(206,679)	(139,788)	(82,295)	(16,746)	0
30216	James Madison University	(313,104)	(461,456)	(347,317)	(323,807)	(73,472)	0
30217	Radford University	(208,249)	(222,316)	(298,613)	(258,525)	(53,492)	0
30218	Virginia School for Deaf and Blind	(12,773)	(15,424)	(11,160)	(13,096)	(2,216)	0
30221	Old Dominion University	(333,283)	(414,970)	(267,223)	(220,134)	(60,048)	0
30222	Department of Professional and Occupational Regulation	(33,728)	(40,291)	(18,011)	(10,009)	(1,990)	0
30223	Department of Health Professions	41,249	19,217	12,742	2,090	(601)	0
30226	Board of Accountancy	(313)	(594)	(379)	682	196	0
30233	Board of Bar Examiners	(2,532)	(2,666)	(544)	(263)	46	0
30234	Cooperative Extension and Agricultural Research Service	(11,805)	(15,559)	(17,643)	(21,459)	(6,456)	0
30236	Virginia Commonwealth University	(125,460)	(561,788)	(343,658)	(275,612)	(36,679)	0
30238	Virginia Museum of Fine Arts	17,225	666	5,849	(3,720)	(3,024)	0
30239	Frontier Culture Museum of Virginia	(902)	(2,100)	(1,538)	417	305	0
30241	Richard Bland College	(26,069)	(14,422)	(10,422)	1,517	(599)	0
30242	Christopher Newport University	(52,466)	(109,089)	(66,444)	(72,914)	(17,281)	0
30245	State Council of Higher Education for Virginia	3,390	(2,514)	(264)	2,744	1,658	0
30246	University of Virginia's College at Wise	(34,116)	(47,628)	(24,537)	(25,710)	273	0
30247	George Mason University	725,078	442,634	472,035	134,853	6,329	0
30261	Virginia Community College System - Central Office Operations	(61,111)	(55,721)	(9,928)	(32,661)	(12,626)	0
30262	Department of Rehabilitative Services	(111,070)	(59,802)	21,105	(34,609)	(18,294)	0
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(7,778)	(5,396)	(2,569)	(2,388)	(1,017)	0
30268	Virginia Institute of Marine Science	(56,556)	(55,163)	(36,015)	(39,453)	(7,156)	0
30270	Virginia Community College System - Shared Services	46,880	3,723	(1,839)	1,073	729	0
30275	New River Community College	(25,094)	(21,197)	(9,646)	(11,188)	(4,225)	0
30276	Southside Virginia Community College	(45,244)	(40,955)	(14,603)	(6,749)	(2,395)	0
30277	Paul D. Camp Community College	(9,646)	(12,618)	(8,536)	(7,296)	(2,334)	0
30278	Rappahannock Community College	1,239	(4,348)	(4,370)	(2,788)	(3,568)	0
30279	Danville Community College	(28,776)	(14,630)	968	754	(3,068)	0
30280	Northern Virginia Community College	(419,421)	(434,840)	(357,678)	(288,541)	(66,565)	0
30282	Piedmont Virginia Community College	(38,407)	(40,240)	(16,812)	(25,038)	(8,669)	0
30283	J. Sargeant Reynolds Community College	(157,879)	(116,146)	(56,961)	(56,295)	(14,964)	0
30284	Eastern Shore Community College	(12,103)	(9,484)	(1,791)	(1,041)	(1,586)	0
30285	Patrick Henry Community College	(3,957)	(9,575)	(10,551)	(16,586)	(3,447)	0
30286	Virginia Western Community College	(46,959)	(36,952)	(16,368)	(14,672)	(5,053)	0
30287	Dabney S. Lancaster Community College	(10,633)	(7,139)	2,942	832	41	0
30288	Wytheville Community College	(32,113)	(27,334)	(11,466)	7,342	531	0
30290	John Tyler Community College	(24,292)	(28,315)	(17,556)	(12,101)	(1,700)	0
30291	Blue Ridge Community College	(6,995)	(12,344)	(434)	(305)	77	0
30292	Central Virginia Community College	2,279	(6,985)	427	4,904	(91)	0
30293	Thomas Nelson Community College	(225,886)	(183,323)	(88,875)	(53,273)	(12,802)	0
30294	Southwest Virginia Community College	23,665	27,008	23,994	9,106	48	0
30295	Tidewater Community College	(388,910)	(244,080)	(138,023)	(113,500)	(25,636)	0
30296	Virginia Highlands Community College	(26,150)	(21,889)	(11,964)	(1,237)	(949)	0
30297	Germanna Community College	53,308	54,056	53,077	44,073	13,807	0
30298	Lord Fairfax Community College	(23,599)	(22,411)	(6,370)	(16,012)	(3,627)	0
30299	Mountain Empire Community College	(2,965)	(5,164)	2,634	(5,135)	(1,309)	0
30301	Department of Agriculture and Consumer Services	(41,179)	(46,719)	(21,298)	(17,971)	(1,870)	0
30310	Virginia Economic Development Partnership	90,731	79,740	65,029	40,872	7,227	0
30320	Virginia Tourism Authority	(2,527)	(10,860)	(5,802)	(7,085)	(2,104)	0
30330	Virginia - Israel Advisory Board	1,283	104	34	9	4	0
30350	Department of Small Business and Supplier Diversity	12,607	6,613	8,436	8,684	35	0
30400	Jamestown-Yorktown Commemoration	(6,538)	(8,699)	(2,467)	8,280	2,781	0
30402	Marine Resources Commission	(6,770)	(5,287)	(6,352)	(5,659)	(1,453)	0
30403	Department of Game and Inland Fisheries	(52,067)	(45,449)	(18,220)	(19,207)	(5,370)	0
30405	Virginia Racing Commission	2,990	2,698	2,305	76	(14)	0
30407	Virginia Port Authority	(4,273)	(2,787)	(2,286)	(2,336)	(982)	0



Health Insurance Credit - State Employees

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30409	Department Energy	(50,899)	(39,442)	(26,267)	(16,982)	(1,642)	0
30411	Department of Forestry	(35,518)	(33,705)	(22,568)	(15,056)	(4,823)	0
30413	Commission on Virginia Alcohol Safety Action Program	(3,493)	(3,335)	(2,284)	(1,801)	(489)	0
30417	Gunston Hall	(324)	(221)	17	908	215	0
30423	Department of Historic Resources	911	660	2,788	(1,531)	(1,670)	0
30425	Jamestown - Yorktown Foundation	(8,943)	(12,648)	(3,868)	6,989	1,315	0
30440	Department of Environmental Quality	(80,690)	(87,556)	(43,512)	(50,133)	(10,390)	0
30454	Office of Commonwealth Preparedness	945	1,041	(101)	(179)	75	0
30501	Virginia Department of Transportation	8,622,714	8,467,763	8,827,907	8,718,501	174,476	0
30505	Department of Rail and Public Transportation	(74)	553	(5,287)	(11,489)	(83)	0
30506	Motor Vehicle Dealer Board	(4,636)	(3,920)	(2,514)	(1,501)	(221)	0
30510	Virginia Department of Transportation	(2,309,986)	(2,299,273)	(2,333,738)	(2,277,278)	(68,268)	0
30511	Virginia Department of Transportation	(684,878)	(688,690)	(671,971)	(653,803)	(19,595)	0
30512	Virginia Department of Transportation	(840,973)	(822,698)	(819,989)	(813,624)	(24,404)	0
30513	Virginia Department of Transportation	(618,139)	(607,134)	(608,192)	(594,606)	(17,827)	0
30514	Virginia Department of Transportation	(954,303)	(926,512)	(913,899)	(917,068)	(27,514)	0
30515	Virginia Department of Transportation	(970,696)	(965,298)	(943,176)	(935,835)	(28,070)	0
30516	Virginia Department of Transportation	(602,805)	(596,713)	(580,858)	(567,064)	(16,999)	0
30517	Virginia Department of Transportation	(552,394)	(553,477)	(546,967)	(551,858)	(16,558)	0
30518	Virginia Department of Transportation	(698,418)	(691,864)	(679,933)	(675,216)	(20,252)	0
30519	Virginia Department of Transportation	(1,189,251)	(1,175,022)	(1,160,431)	(1,165,673)	(34,978)	0
30601	Department of Health	(414,880)	(461,868)	(316,206)	(314,796)	(81,018)	0
30602	Department of Medical Assistance Services	105,489	77,641	44,771	(12,033)	(25,396)	0
30606	Virginia Board for People With Disabilities	(1,070)	(1,415)	(929)	(1,690)	(474)	0
30701	Department of Corrections - Central Administration	58,660	28,671	33,431	11,550	415	0
30702	Department for the Blind and Vision Impaired	(26,179)	(19,034)	(6,924)	(7,920)	(2,173)	0
30703	Central State Hospital	(28,198)	(59,454)	(73,298)	(33,572)	(109)	0
30704	Eastern State Hospital	(71,562)	(31,955)	(38,769)	(65,820)	(6,938)	0
30705	Southwestern Virginia Mental Health Institute	79,894	70,154	61,293	54,296	25,391	0
30706	Western State Hospital	(31,251)	(50,617)	(34,254)	(27,278)	(945)	0
30707	Central Virginia Training Center	(444,730)	(288,445)	(119,000)	(8,827)	(224)	0
30708	Commonwealth Center for Children and Adolescents	(13,990)	(47,695)	(46,249)	(32,870)	(5,354)	0
30711	Virginia Correctional Enterprises	(69,562)	(73,886)	(31,966)	(26,473)	(5,197)	0
30716	Virginia Correctional Center for Women	(11,875)	(14,432)	(9,355)	(25,200)	(4,045)	0
30718	Bland Correctional Center	(2,501)	(4,567)	(695)	(2,301)	(623)	0
30720	Department of Behavioral Health & Developmental Services	100,627	51,164	41,897	9,728	(3,391)	0
30723	Southeastern Virginia Training Center	19,747	10,119	9,630	17,891	8,665	0
30724	Catawba Hospital	29,860	22,952	35,803	8,330	2,458	0
30725	Northern Va Training Center	(1,335)	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	66,327	29,809	1,482	306	6,311	0
30729	Piedmont Geriatric Hospital	(10,933)	(21,527)	(21,070)	(9,778)	5,905	0
30733	Sussex I Correctional Center	(65,853)	(56,043)	(55,048)	(57,523)	(1,728)	0
30734	Sussex II Correctional Center	(61,233)	(49,150)	(51,658)	(46,457)	(1,389)	0
30735	Wallen's Ridge State Prison	9,101	4,668	10,191	4,349	794	0
30737	St. Brides Correctional Center	(11,176)	(4,986)	2,120	(2,526)	406	0
30738	Southwestern Virginia Training Center	(202,745)	(57,086)	(2,901)	(88)	0	0
30739	Southern Virginia Mental Health Institute	(21,702)	(31,271)	(38,063)	(13,475)	812	0
30741	Red Onion State Prison	7,650	2,515	7,465	(927)	(370)	0
30742	Department of Corrections - Employee Relations and Training	27,768	25,717	24,793	16,357	3,330	0
30743	Fluvanna Women's Correctional Center	62,397	17,630	(7,303)	(14,058)	(5,905)	0
30745	Nottoway Correctional Center	(22,466)	(21,995)	(24,606)	(22,901)	(5,144)	0
30747	Marion Correctional Treatment Center	8,764	3,093	5,052	(4,687)	(995)	0
30748	Hiram W. Davis Medical Center	20,655	16,156	10,376	(1,015)	1,830	0
30749	Buckingham Correctional Center	(10,196)	(10,838)	(7,367)	(1,714)	(105)	0
30751	Department for the Deaf and Hard-of-Hearing	(1,559)	(957)	(1,187)	(193)	324	0
30752	Deep Meadow Correctional Center	(32,420)	(23,998)	(25,196)	(12,339)	(366)	0
30753	Deerfield Correctional Center	(24,224)	(27,055)	(16,048)	(8,881)	(1,591)	0
30754	Augusta Correctional Center	(12,654)	(12,661)	(8,904)	(10,409)	(1,506)	0
30756	Department of Corrections - Division of Institutions	18,182	430	14,169	(2,511)	590	0
30757	Western Region Correctional Field Units	3,688	2,220	1,100	(83)	(132)	0
30761	Baskerville Correctional Center	(1,938)	(2,131)	1,330	5,054	1,171	0
30765	Department of Social Services	(353,738)	(368,041)	(318,801)	(300,362)	(51,353)	0
30766	Virginia Parole Board	(4,329)	(3,274)	(1,611)	(1,577)	(1,483)	0
30767	Division of Community Corrections	(1,438)	(2,337)	4,065	(5,016)	911	0
30768	Keen Mountain Correctional Center	(304)	(392)	1,051	(4,631)	(436)	0
30769	Greensville Correctional Center	(40,320)	(42,291)	(32,108)	(28,447)	(6,605)	0
30770	Dillwyn Correctional Center	(9,448)	(10,450)	(5,035)	(4,049)	(588)	0
30771	Indian Creek Correctional Center	(4,398)	(6,956)	(3,020)	(3,726)	114	0
30772	Haynesville Correctional Center	(9,044)	(9,491)	(8,016)	(3,885)	215	0



Health Insurance Credit - State Employees

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30773	Coffeewood Correctional Center	(11,689)	(10,020)	(10,421)	(9,865)	(2,691)	0
30774	Lunenburg Correctional Center	(7,105)	(7,664)	(7,677)	(5,536)	(643)	0
30775	Pocahontas State Correctional Center	5,179	4,079	9,253	(2,433)	657	0
30776	Green Rock Correctional Center	(559)	(960)	(664)	(4,071)	160	0
30777	Department of Juvenile Justice	(101,860)	(107,377)	(56,902)	(38,596)	12,642	0
30778	Department of Forensic Science	(18,734)	(39,112)	(27,516)	(36,793)	(10,356)	0
30779	Sussex State Prison Complex	140,500	138,009	143,799	142,040	10,259	0
30785	River North Correctional Center	(6,578)	(5,332)	(4,175)	(5,309)	1,052	0
30794	Virginia Center for Behavioral Rehabilitation	98,016	62,201	22,905	24,879	19,554	0
30840	Virginia Housing Commission	2,235	2,198	2,283	2,257	827	0
30841	Department of Aviation	(3,700)	(4,011)	(4,841)	(3,742)	(1,162)	0
30848	Indigent Defense Commission	37,638	28,169	64,985	32,752	2,912	0
30851	Tobacco Indemnification & Revitalization Commission	(8,910)	(9,346)	(7,879)	(7,725)	(1,474)	0
30852	Virginia Tobacco Settlement Foundation	(4,349)	(4,334)	(2,869)	(3,499)	(981)	0
30856	Virginia Opioid Abatement Authority	4,248	4,178	4,340	4,291	1,574	0
30882	Behavioral Health Commission	5,726	5,631	5,852	5,785	1,806	0
30902	Puller Veterans Care Center (New ER for FY23)	7,094	6,978	7,248	7,166	2,629	0
30903	Jones & Cabacoy Veterans Care Center	22,698	22,326	23,190	22,928	8,403	0
30912	Department of Veterans Services	62,300	36,714	26,142	24,522	8,238	0
30913	Veterans Services Foundation	60	(268)	(181)	(463)	(278)	0
30922	Sitter-Barfoot Veterans Care Center	(53,637)	(50,289)	(31,032)	(32,489)	(8,421)	0
30937	Southern Virginia Higher Education Center	775	(888)	2,975	5,935	643	0
30938	New College Institute	(691)	(2,366)	(1,079)	(5,286)	(1,967)	0
30942	Virginia Museum of Natural History	(3,784)	(3,390)	1,111	1,196	343	0
30948	Southwest Virginia Higher Education Center	(4,098)	(3,132)	235	1,232	141	0
30957	Commonwealth's Attorneys' Services Council	159	(257)	(546)	(542)	(124)	0
30960	Department of Fire Programs	(2,602)	(4,071)	(1,341)	(6,353)	(1,661)	0
30961	Division of Capitol Police	5,981	5,720	4,291	4,633	267	0
30977	Virginia Cannabis Control Authority	14,145	13,910	14,455	14,289	4,644	0
30999	Department of Alcoholic Beverage Control	357,312	299,991	320,742	236,567	16,474	0
33010	Virginia Outdoors Foundation	12,239	8,132	7,656	3,212	296	0
35106	Arlington County Health Department	(107)	(155)	(77)	(153)	(33)	0
35129	Fairfax County Health Department	(44,338)	(37,275)	(30,009)	(19,965)	(3,312)	0
35522	Virginia Passenger Rail Authority	106,945	105,126	109,354	105,460	24,056	0
35885	Fort Monroe Federal Area Development Authority	(3,792)	(3,030)	(669)	(1,793)	(828)	0
70156	Department of State Police	(8,373)	(7,801)	(6,334)	(2,755)	(965)	0
70203	Woodrow Wilson Rehabilitation Center	(3,875)	(3,730)	(2,319)	(1,073)	(286)	0
70204	The College of William and Mary	5,260	2,447	3,145	3,216	1,520	0
70207	University of Virginia - Academic Division	14,846	12,955	8,866	312	1,057	0
70208	Virginia Polytechnic Institute and State University	504	567	3,805	4,856	1,366	0
70211	Virginia Military Institute	25	(1,783)	(1,563)	(2,004)	(439)	0
70212	Virginia State University	6,635	4,196	2,289	1,227	792	0
70213	Norfolk State University	(981)	2,156	6,042	10,487	2,666	0
70214	Longwood University	(5,635)	(6,241)	(4,166)	(3,771)	(1,022)	0
70215	University of Mary Washington	(4,249)	(4,426)	(3,784)	(2,697)	(769)	0
70216	James Madison University	(5,039)	(7,705)	(5,114)	(3,965)	(824)	0
70217	Radford University	(4,386)	(6,612)	(5,272)	(3,835)	(612)	0
70221	Old Dominion University	(4,421)	(5,801)	(2,662)	(2,395)	(277)	0
70236	Virginia Commonwealth University	12,944	6,718	2,359	17,803	(15)	0
70241	Richard Bland College	66	4	194	(154)	(290)	0
70242	Christopher Newport University	2,029	2,537	2,418	3,290	226	0
70246	University of Virginia's College at Wise	(1,092)	(488)	(719)	(746)	64	0
70247	George Mason University	(3,907)	(2,158)	3,484	51	2,235	0
70280	Northern Virginia Community College	(8,507)	(7,482)	(5,540)	(1,240)	(1,919)	0
70282	Piedmont Virginia Community College	(342)	29	(473)	23	(63)	0
70283	J. Sargeant Reynolds Community College	(5,273)	(5,427)	(5,089)	(4,110)	(650)	0
70286	Virginia Western Community College	(1,777)	(869)	(936)	(888)	(279)	0
70288	Wytheville Community College	447	440	457	452	168	0
70291	Blue Ridge Community College	447	(79)	(237)	48	154	0
70292	Central Virginia Community College	(435)	(479)	(168)	800	(12)	0
70293	Thomas Nelson Community College	(5,851)	(5,527)	(3,578)	(3,392)	(1,051)	0
70294	Southwest Virginia Community College	(1,586)	(2,206)	(1,228)	(957)	(639)	0
70296	Virginia Highlands Community College	535	522	873	701	97	0
70297	Germanna Community College	(1,025)	(999)	415	202	(2)	0
70298	Lord Fairfax Community College	190	(477)	(1,090)	(147)	141	0
70299	Mountain Empire Community College	(189)	(318)	350	284	(8)	0
70402	Marine Resources Commission	(4,024)	(6,973)	(11,075)	(11,754)	(2,249)	0
70403	Department of Game and Inland Fisheries	(13,744)	(28,929)	(7,005)	8,655	1,333	0
70701	Department Of Corrections	(155)	0	0	0	0	0



Health Insurance Credit - State Employees

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70716	Virginia Correctional Center for Women	2,803	(9,444)	454	(28,252)	(2,690)	0
70718	Bland Correctional Center	1,404	(1,177)	7,221	7,629	3,000	0
70733	Sussex I Correctional Center	(230,075)	(223,627)	(217,801)	(173,998)	(5,177)	0
70734	Sussex II Correctional Center	(180,981)	(195,218)	(200,357)	(175,724)	(5,249)	0
70735	Wallen's Ridge State Prison	(6,078)	(9,298)	1,938	5,407	758	0
70737	St. Brides Correctional Center	(40,064)	(37,380)	(26,949)	(21,103)	(2,167)	0
70741	Red Onion State Prison	(8,909)	(11,189)	2,237	3,195	5,372	0
70743	Fluvanna Women's Correctional Center	(66,348)	(61,847)	(48,504)	(48,601)	(7,369)	0
70745	Nottoway Correctional Center	(58,774)	(61,998)	(60,334)	(45,015)	(848)	0
70747	Marion Correctional Treatment Center	(1,520)	(1,127)	(2,135)	2,201	1,792	0
70749	Buckingham Correctional Center	(59,471)	(66,258)	(70,688)	(35,326)	(4,350)	0
70752	Deep Meadow Correctional Center	(109,279)	(106,464)	(113,273)	(50,785)	(3,316)	0
70753	Deerfield Correctional Center	(51,040)	(53,622)	(26,390)	11,970	11,599	0
70754	Augusta Correctional Center	(84,423)	(91,288)	(123,685)	(104,701)	(14,252)	0
70756	Department of Corrections - Division of Institutions	36,652	36,249	38,736	1,822	932	0
70757	Western Region Correctional Field Units	(5,060)	(4,294)	(1,380)	103	677	0
70761	Baskerville Correctional Center	(7,534)	(9,524)	(4,711)	672	3,347	0
70767	Division of Community Corrections	(23,352)	(36,422)	(18,762)	(64,962)	(5,459)	0
70768	Keen Mountain Correctional Center	(19,115)	(15,832)	(9,848)	(4,698)	237	0
70769	Greenville Correctional Center	(198,452)	(203,555)	(198,068)	(130,169)	(21,270)	0
70770	Dillwyn Correctional Center	(41,507)	(39,832)	(36,101)	(14,918)	1,981	0
70771	Indian Creek Correctional Center	(13,936)	(18,443)	(16,660)	(11,871)	267	0
70772	Haynesville Correctional Center	(66,478)	(61,661)	(49,992)	(41,181)	(967)	0
70773	Coffeewood Correctional Center	(60,709)	(56,067)	(48,283)	(43,252)	(6,630)	0
70774	Lunenburg Correctional Center	(38,605)	(39,846)	(29,437)	(20,291)	(679)	0
70775	Pocahontas State Correctional Center	(6,168)	(3,496)	10,578	8,053	1,300	0
70776	Green Rock Correctional Center	(11,652)	(15,464)	(11,932)	1,834	6,032	0
70777	Department of Juvenile Justice	(172,899)	(143,757)	(106,656)	(82,784)	(17,221)	0
70779	Sussex State Prison Complex	246,634	242,161	252,558	249,400	(4,031)	0
70785	River North Correctional Center	(20,624)	(26,664)	(16,624)	(13,293)	1,463	0
70961	Division of Capitol Police	(14,917)	(21,702)	(18,796)	(9,698)	(3,727)	0
70999	Department of Alcoholic Beverage Control	7,562	9,977	20,533	25,924	4,946	0
Total for VRS Health Insurance Credit - State Employees ⁽¹⁾		(8,132,110)	(10,572,824)	(4,899,970)	(6,623,297)	(1,388,191)	0

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - State Employees systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.



Health Insurance Credit - State Employees

Appendix 8 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability	Net OPEB Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
VRS Health Insurance Credit - State Employees Total⁽¹⁾		819,172,805	821,621,304	927,781,739	730,588,481
Employer Allocation					
11111	Supreme Court - Judges	146,796	154,876	174,887	137,716
11113	Circuit Courts - Judges	3,334,853	3,284,020	3,708,344	2,920,162
11114	General District Courts - Judges	2,266,405	2,214,516	2,500,650	1,969,155
11115	Juvenile and Domestic Relations District Courts - Judges	2,401,241	2,327,653	2,628,406	2,069,757
11125	Virginia Court of Appeals - Judges	334,796	347,792	392,730	309,258
11171	State Corporation Commission - Commissioners	53,000	29,907	33,771	26,593
11191	VA Worker's Compensation Comm. - Commissioners	62,011	60,061	67,821	53,406
21156	Department of State Police - Troopers	14,988,896	15,694,610	17,722,487	13,955,701
30100	Senate	758,472	720,891	814,036	641,018
30101	House of Delegates	1,351,881	1,236,540	1,396,312	1,099,536
30103	Magistrate System	2,106,912	2,283,779	2,578,862	2,030,744
30107	Division of Legislative Services	676,227	661,652	747,143	588,343
30109	Division of Legislative Automated Systems	196,520	218,716	246,975	194,483
30110	Joint Legislative Audit and Review Commission	328,243	317,721	358,773	282,519
30111	Supreme Court	2,201,281	2,227,908	2,515,773	1,981,064
30112	Judicial Inquiry and Review Commission	44,399	43,546	49,172	38,721
30114	General District Courts	3,753,450	3,881,421	4,382,934	3,451,373
30115	Juvenile and Domestic Relations District Courts	2,253,708	2,346,222	2,649,374	2,086,268
30116	Combined District Courts	681,961	717,768	810,510	638,242
30117	Virginia State Bar	731,357	681,946	770,059	606,388
30119	Office of the Lieutenant Governor	19,251	20,951	23,658	18,630
30121	Office of the Governor	417,696	480,155	542,196	426,956
30122	Department of Planning and Budget	462,423	455,835	514,733	405,330
30123	Department of Military Affairs	1,720,263	1,753,997	1,980,628	1,559,660
30125	Virginia Court of Appeals	678,849	710,867	802,717	632,105
30127	Department of Emergency Management	1,245,798	1,291,671	1,458,566	1,148,558
30128	Virginia Veterans Care Center	1,045,592	1,078,378	1,217,714	958,897
30129	Department of Human Resource Management	977,355	915,450	1,033,734	814,022
30132	State Board of Elections	491,340	531,425	600,089	472,545
30133	Auditor of Public Accounts	1,020,362	971,485	1,097,009	863,848
30136	Virginia Information Technologies Agency (VITA)	2,557,539	2,605,033	2,941,625	2,316,404
30140	Department of Criminal Justice Services	1,118,744	1,148,544	1,296,946	1,021,290
30141	Office of the Attorney General and Department of Law	3,640,322	4,131,687	4,665,536	3,673,910
30143	Office of the Attorney General - Division of Debt Collection	143,437	137,046	154,754	121,862
30146	Science Museum of Virginia	368,628	394,871	445,892	351,121
30147	Office of the State Inspector General	367,891	350,421	395,699	311,596
30148	Virginia Commission for the Arts	32,931	41,245	46,575	36,676
30151	Department of Accounts	1,388,498	1,251,083	1,412,733	1,112,467
30152	Department of the Treasury	908,708	870,836	983,356	774,351
30154	Department of Motor Vehicles	10,633,027	10,006,279	11,299,175	8,897,618
30156	Department of State Police	4,805,841	4,681,434	5,286,315	4,162,747
30157	Compensation Board	107,148	106,318	120,055	94,538
30160	Virginia Criminal Sentencing Commission	71,923	73,535	83,036	65,388
30161	Department of Taxation	5,387,700	5,277,027	5,958,864	4,692,351
30162	Department of Accounts - Transfer Payments (CHRF)	14,417	14,132	15,958	12,566
30164	Virginia Management Fellows Administration	73,971	73,124	82,573	65,022
30165	Department of Housing and Community Development	1,099,330	1,092,838	1,234,042	971,756
30166	Secretary of the Commonwealth	135,409	145,016	163,753	128,949
30171	State Corporation Commission	5,682,192	5,640,923	6,369,778	5,015,928
30172	State Lottery Department	2,884,062	2,934,585	3,313,758	2,609,443
30174	Virginia College Savings Plan	1,195,009	1,241,141	1,401,507	1,103,627
30180	Secretary of Administration	140,242	209,185	236,213	186,008
30181	Department of Labor and Industry	1,053,374	1,020,864	1,152,769	907,756
30182	Virginia Employment Commission	6,065,074	5,543,808	6,260,114	4,929,573
30183	Secretary of Natural Resources	39,566	40,670	45,925	36,164
30184	Secretary of Technology	0	0	0	0
30185	Secretary of Education	44,973	57,513	64,945	51,141
30186	Secretary of Transportation	56,031	70,659	79,789	62,831
30187	Secretary of Public Safety	60,619	59,650	67,357	53,041
30188	Secretary of Health and Human Resources	40,058	55,788	62,996	49,607
30190	Secretary of Finance	57,014	56,938	64,295	50,630
30191	Virginia Workers' Compensation Commission	2,061,121	2,065,802	2,332,722	1,836,919



Health Insurance Credit - State Employees

Appendix 8 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30192	Secretary of Commerce and Trade	53,246	76,000	85,820	67,579
30193	Secretary of Agriculture and Forestry	30,146	36,480	41,194	32,438
30194	Department of General Services	4,149,438	4,043,281	4,565,707	3,595,299
30195	Secretary of Labor	40,303	40,917	46,204	36,383
30199	Department of Conservation and Recreation	2,925,676	3,032,769	3,424,628	2,696,748
30200	Office of Children's Services	122,466	125,544	141,765	111,634
30201	Department of Education - Central Office Operations	3,962,667	4,076,803	4,603,560	3,625,107
30202	The Library of Virginia	833,099	870,426	982,892	773,985
30203	Woodrow Wilson Rehabilitation Center	976,372	966,144	1,090,979	859,099
30204	The College of William and Mary	18,122,314	17,928,845	20,245,404	15,942,390
30206	VCU - Medical College of Virginia Hospitals Authority	3,816,362	3,092,583	3,492,170	2,749,935
30207	University of Virginia - Academic Division	97,598,870	97,030,189	109,567,312	86,279,577
30208	Virginia Polytechnic Institute and State University	71,569,572	71,959,319	81,257,073	63,986,473
30209	University of Virginia Medical Center	51,442,824	52,595,430	59,391,206	46,768,037
30211	Virginia Military Institute	3,904,833	3,885,694	4,387,758	3,455,172
30212	Virginia State University	4,614,564	5,013,698	5,661,510	4,458,197
30213	Norfolk State University	6,086,782	5,951,825	6,720,851	5,292,383
30214	Longwood University	5,010,470	4,733,689	5,345,322	4,209,212
30215	University of Mary Washington	4,550,013	4,438,070	5,011,506	3,946,347
30216	James Madison University	22,205,481	21,759,572	24,571,093	19,348,686
30217	Radford University	8,971,253	8,466,725	9,560,698	7,528,641
30218	Virginia School for Deaf and Blind	675,080	663,377	749,091	589,877
30221	Old Dominion University	19,535,715	19,185,926	21,664,910	17,060,191
30222	Department of Professional and Occupational Regulation	1,142,255	1,145,011	1,292,957	1,018,148
30223	Department of Health Professions	1,988,706	2,030,801	2,293,198	1,805,796
30226	Board of Accountancy	92,157	97,526	110,128	86,721
30233	Board of Bar Examiners	59,636	62,032	70,048	55,159
30234	Cooperative Extension and Agricultural Research Service	563,591	484,346	546,927	430,682
30236	Virginia Commonwealth University	54,865,328	55,857,924	63,075,241	49,669,058
30238	Virginia Museum of Fine Arts	1,562,244	1,556,479	1,757,590	1,384,027
30239	Frontier Culture Museum of Virginia	146,796	155,369	175,444	138,154
30241	Richard Bland College	746,840	755,974	853,652	672,214
30242	Christopher Newport University	6,666,183	6,598,030	7,450,551	5,866,991
30245	State Council of Higher Education for Virginia	446,531	483,853	546,371	430,244
30246	University of Virginia's College at Wise	1,897,204	1,964,497	2,218,326	1,746,837
30247	George Mason University	44,127,938	45,339,857	51,198,151	40,316,356
30261	Virginia Community College System - Central Office Operations	2,200,954	2,070,650	2,338,196	1,841,229
30262	Department of Rehabilitative Services	5,850,778	5,726,865	6,466,824	5,092,348
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	128,037	116,095	131,096	103,232
30268	Virginia Institute of Marine Science	2,403,371	2,370,295	2,676,558	2,107,675
30270	Virginia Community College System - Shared Services	551,959	577,846	652,509	513,823
30275	New River Community College	899,370	860,155	971,295	764,853
30276	Southside Virginia Community College	909,364	897,703	1,013,694	798,241
30277	Paul D. Camp Community College	401,804	378,192	427,058	336,290
30278	Rappahannock Community College	804,755	769,531	868,960	684,269
30279	Danville Community College	810,490	781,773	882,784	695,155
30280	Northern Virginia Community College	12,575,531	11,968,558	13,514,997	10,642,482
30282	Piedmont Virginia Community College	1,345,409	1,252,808	1,414,682	1,114,001
30283	J. Sargeant Reynolds Community College	2,281,560	2,126,767	2,401,563	1,891,128
30284	Eastern Shore Community College	307,517	290,443	327,971	258,263
30285	Patrick Henry Community College	1,187,309	1,171,057	1,322,367	1,041,308
30286	Virginia Western Community College	1,562,572	1,529,284	1,726,880	1,359,844
30287	Dabney S. Lancaster Community College	382,718	393,146	443,944	349,587
30288	Wytheville Community College	578,991	599,126	676,538	532,745
30290	John Tyler Community College	1,825,117	1,851,688	2,090,942	1,646,527
30291	Blue Ridge Community College	1,176,168	1,208,769	1,364,952	1,074,842
30292	Central Virginia Community College	990,134	1,012,484	1,143,305	900,304
30293	Thomas Nelson Community College	1,618,276	1,478,918	1,670,007	1,315,059
30294	Southwest Virginia Community College	901,664	922,188	1,041,342	820,013
30295	Tidewater Community College	4,934,451	4,704,193	5,312,014	4,182,984
30296	Virginia Highlands Community College	623,227	624,843	705,578	555,613
30297	Germana Community College	1,719,034	1,967,290	2,221,481	1,749,321
30298	Lord Fairfax Community College	1,427,818	1,414,750	1,597,547	1,258,000
30299	Mountain Empire Community College	779,279	781,362	882,320	694,790
30301	Department of Agriculture and Consumer Services	2,819,757	2,872,799	3,243,989	2,554,503



Health Insurance Credit - State Employees

Appendix 8 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30310	Virginia Economic Development Partnership	1,558,558	1,697,470	1,916,797	1,509,396
30320	Virginia Tourism Authority	632,074	618,024	697,877	549,549
30330	Virginia - Israel Advisory Board	11,714	12,078	13,638	10,740
30350	Department of Small Business and Supplier Diversity	375,427	381,725	431,047	339,431
30400	Jamestown-Yorktown Commemoration	6,471	47,572	53,719	42,301
30402	Marine Resources Commission	479,462	471,364	532,268	419,139
30403	Department of Game and Inland Fisheries	1,840,845	1,811,839	2,045,944	1,611,094
30405	Virginia Racing Commission	44,645	45,682	51,585	40,621
30407	Virginia Port Authority	31,374	17,418	19,669	15,488
30409	Department Energy	1,296,423	1,312,211	1,481,760	1,166,823
30411	Department of Forestry	1,314,936	1,278,771	1,443,999	1,137,088
30413	Commission on Virginia Alcohol Safety Action Program	63,895	58,582	66,151	52,091
30417	Gunston Hall	26,541	30,400	34,328	27,032
30423	Department of Historic Resources	347,002	329,881	372,504	293,331
30425	Jamestown - Yorktown Foundation	790,010	828,687	935,761	736,872
30440	Department of Environmental Quality	6,009,206	6,024,374	6,802,774	5,356,894
30454	Office of Commonwealth Preparedness	81,508	84,956	95,933	75,543
30501	Virginia Department of Transportation	52,188,599	52,161,121	58,900,780	46,381,848
30505	Department of Rail and Public Transportation	582,596	602,331	680,157	535,594
30506	Motor Vehicle Dealer Board	142,126	143,044	161,527	127,195
30510	Virginia Department of Transportation	0	0	0	0
30511	Virginia Department of Transportation	0	0	0	0
30512	Virginia Department of Transportation	0	0	0	0
30513	Virginia Department of Transportation	0	0	0	0
30514	Virginia Department of Transportation	0	0	0	0
30515	Virginia Department of Transportation	0	0	0	0
30516	Virginia Department of Transportation	0	0	0	0
30517	Virginia Department of Transportation	0	0	0	0
30518	Virginia Department of Transportation	0	0	0	0
30519	Virginia Department of Transportation	0	0	0	0
30601	Department of Health	20,268,056	19,644,390	22,182,612	17,467,859
30602	Department of Medical Assistance Services	4,873,587	4,597,546	5,191,588	4,088,154
30606	Virginia Board for People With Disabilities	72,661	67,702	76,449	60,200
30701	Department of Corrections - Central Administration	2,926,249	3,005,326	3,393,640	2,672,347
30702	Department for the Blind and Vision Impaired	862,179	853,665	963,965	759,081
30703	Central State Hospital	4,014,684	4,135,056	4,669,340	3,676,906
30704	Eastern State Hospital	3,444,212	3,455,411	3,901,879	3,072,563
30705	Southwestern Virginia Mental Health Institute	2,682,955	3,139,579	3,545,240	2,791,725
30706	Western State Hospital	3,681,199	3,776,582	4,264,549	3,358,150
30707	Central Virginia Training Center	5,243	4,437	5,010	3,945
30708	Commonwealth Center for Children and Adolescents	692,611	639,961	722,649	569,055
30711	Virginia Correctional Enterprises	899,452	851,857	961,924	757,474
30716	Virginia Correctional Center for Women	601,601	564,372	637,293	501,841
30718	Bland Correctional Center	422,318	422,478	477,065	375,669
30720	Department of Behavioral Health & Developmental Services	4,460,806	4,519,903	5,103,913	4,019,113
30723	Southeastern Virginia Training Center	1,256,939	1,422,062	1,605,805	1,264,503
30724	Catawba Hospital	1,611,804	1,690,732	1,909,189	1,503,405
30725	Northern Va Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	2,403,535	2,569,538	2,901,545	2,284,842
30729	Piedmont Geriatric Hospital	1,520,057	1,660,743	1,875,325	1,476,738
30733	Sussex I Correctional Center	0	0	0	0
30734	Sussex II Correctional Center	0	0	0	0
30735	Wallen's Ridge State Prison	596,112	622,789	703,259	553,786
30737	St. Brides Correctional Center	446,285	466,106	526,331	414,463
30738	Southwestern Virginia Training Center	0	0	0	0
30739	Southern Virginia Mental Health Institute	877,744	920,462	1,039,394	818,478
30741	Red Onion State Prison	589,968	600,194	677,745	533,695
30742	Department of Corrections - Employee Relations and Training	829,167	897,293	1,013,230	797,876
30743	Fluvanna Women's Correctional Center	958,268	894,910	1,010,540	795,757
30745	Nottoway Correctional Center	659,680	604,878	683,033	537,859
30747	Marion Correctional Treatment Center	520,748	520,826	588,121	463,120
30748	Hiram W. Davis Medical Center	1,016,921	1,074,270	1,213,075	955,244
30749	Buckingham Correctional Center	469,222	480,731	542,845	427,467
30751	Department for the Deaf and Hard-of-Hearing	54,966	61,786	69,769	54,940
30752	Deep Meadow Correctional Center	535,329	549,418	620,408	488,545



Health Insurance Credit - State Employees

Appendix 8 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30753	Deerfield Correctional Center	579,647	573,492	647,592	509,951
30754	Augusta Correctional Center	333,403	322,897	364,618	287,121
30756	Department of Corrections - Division of Institutions	3,382,774	3,483,428	3,933,516	3,097,476
30757	Western Region Correctional Field Units	154,004	156,026	176,186	138,739
30761	Baskerville Correctional Center	226,419	248,869	281,025	221,295
30765	Department of Social Services	10,596,983	10,190,816	11,507,555	9,061,708
30766	Virginia Parole Board	87,979	67,126	75,800	59,689
30767	Division of Community Corrections	1,325,422	1,377,859	1,555,890	1,225,197
30768	Keen Mountain Correctional Center	434,653	441,457	498,497	392,545
30769	Greensville Correctional Center	1,031,011	964,994	1,089,680	858,076
30770	Dillwyn Correctional Center	528,039	534,547	603,615	475,321
30771	Indian Creek Correctional Center	343,479	356,173	402,193	316,710
30772	Haynesville Correctional Center	579,729	600,359	677,930	533,841
30773	Coffeewood Correctional Center	417,450	389,777	440,140	346,591
30774	Lunenburg Correctional Center	388,042	390,599	441,067	347,322
30775	Pocahontas State Correctional Center	475,038	499,710	564,277	444,344
30776	Green Rock Correctional Center	518,454	536,847	606,213	477,367
30777	Department of Juvenile Justice	7,005,238	7,414,557	8,372,581	6,593,050
30778	Department of Forensic Science	2,785,761	2,709,707	3,059,824	2,409,481
30779	Sussex State Prison Complex	722,019	838,547	946,894	745,639
30785	River North Correctional Center	461,194	493,055	556,762	438,426
30794	Virginia Center for Behavioral Rehabilitation	2,186,208	2,549,244	2,878,628	2,266,797
30840	Virginia Housing Commission	0	12,324	13,917	10,959
30841	Department of Aviation	305,633	296,687	335,022	263,816
30848	Indigent Defense Commission	4,108,561	4,249,261	4,798,302	3,778,458
30851	Tobacco Indemnification & Revitalization Commission	97,645	80,108	90,459	71,232
30852	Virginia Tobacco Settlement Foundation	134,754	124,147	140,188	110,392
30856	Virginia Opioid Abatement Authority	0	23,416	26,442	20,822
30882	Behavioral Health Commission	5,407	32,043	36,183	28,493
30902	Puller Veterans Care Center (New ER for FY23)	0	39,109	44,162	34,776
30903	Jones & Cabacoy Veterans Care Center	0	125,133	141,301	111,269
30912	Department of Veterans Services	1,414,630	1,573,898	1,777,259	1,399,515
30913	Veterans Services Foundation	13,844	9,859	11,133	8,767
30922	Sitter-Barfoot Veterans Care Center	1,444,775	1,362,330	1,538,355	1,211,389
30937	Southern Virginia Higher Education Center	259,268	273,600	308,951	243,286
30938	New College Institute	113,865	87,585	98,902	77,881
30942	Virginia Museum of Natural History	162,032	171,308	193,442	152,328
30948	Southwest Virginia Higher Education Center	122,876	127,762	144,270	113,607
30957	Commonwealth's Attorneys' Services Council	55,950	55,706	62,904	49,534
30960	Department of Fire Programs	482,575	471,611	532,547	419,358
30961	Division of Capitol Police	91,993	96,623	109,107	85,917
30977	Virginia Cannabis Control Authority	10,158	78,876	89,067	70,136
30999	Department of Alcoholic Beverage Control	7,684,906	8,042,029	9,081,128	7,151,000
33010	Virginia Outdoors Foundation	295,230	306,383	345,970	272,436
35106	Arlington County Health Department	7,864	7,559	8,536	6,721
35129	Fairfax County Health Department	162,442	122,586	138,425	109,004
35522	Virginia Passenger Rail Authority	266,477	612,437	691,569	544,581
35885	Fort Monroe Federal Area Development Authority	184,068	176,320	199,102	156,784
70156	Department of State Police	48,331	35,248	39,802	31,342
70203	Woodrow Wilson Rehabilitation Center	28,671	25,388	28,668	22,575
70204	The College of William and Mary	128,610	155,122	175,165	137,935
70207	University of Virginia - Academic Division	403,033	430,858	486,529	383,121
70208	Virginia Polytechnic Institute and State University	274,095	301,206	340,125	267,834
70211	Virginia Military Institute	61,192	56,610	63,924	50,338
70212	Virginia State University	118,944	134,335	151,692	119,451
70213	Norfolk State University	101,414	142,223	160,599	126,465
70214	Longwood University	77,903	65,237	73,666	58,009
70215	University of Mary Washington	102,888	94,404	106,602	83,945
70216	James Madison University	174,484	167,693	189,360	149,113
70217	Radford University	106,083	100,813	113,839	89,643
70221	Old Dominion University	254,435	257,825	291,138	229,259
70236	Virginia Commonwealth University	617,902	625,172	705,949	555,905
70241	Richard Bland College	28,589	24,731	27,926	21,991
70242	Christopher Newport University	128,282	133,678	150,950	118,867
70246	University of Virginia's College at Wise	39,402	41,821	47,224	37,187



Health Insurance Credit - State Employees

Appendix 8 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
70247	George Mason University	299,653	343,931	388,369	305,824
70280	Northern Virginia Community College	345,199	323,719	365,546	287,852
70282	Piedmont Virginia Community College	17,858	17,336	19,576	15,415
70283	J. Sargeant Reynolds Community College	53,820	46,750	52,791	41,570
70286	Virginia Western Community College	44,399	41,492	46,853	36,895
70288	Wytheville Community College	0	2,465	2,783	2,192
70291	Blue Ridge Community College	2,703	5,258	5,938	4,676
70292	Central Virginia Community College	28,671	28,839	32,565	25,644
70293	Thomas Nelson Community College	37,518	23,170	26,163	20,603
70294	Southwest Virginia Community College	20,971	11,667	13,175	10,374
70296	Virginia Highlands Community College	9,830	11,421	12,896	10,155
70297	Germanna Community College	16,793	17,090	19,298	15,196
70298	Lord Fairfax Community College	19,005	21,855	24,679	19,434
70299	Mountain Empire Community College	11,714	11,831	13,360	10,520
70402	Marine Resources Commission	401,559	381,479	430,769	339,212
70403	Department of Game and Inland Fisheries	985,219	1,028,506	1,161,397	914,551
70701	Department Of Corrections	0	0	0	0
70716	Virginia Correctional Center for Women	810,653	802,642	906,350	713,712
70718	Bland Correctional Center	813,848	880,449	994,211	782,899
70733	Sussex I Correctional Center	0	0	0	0
70734	Sussex II Correctional Center	0	0	0	0
70735	Wallen's Ridge State Prison	1,526,365	1,576,445	1,780,135	1,401,780
70737	St. Brides Correctional Center	684,009	677,180	764,678	602,151
70741	Red Onion State Prison	1,450,345	1,574,391	1,777,815	1,399,954
70743	Fluvanna Women's Correctional Center	748,151	672,086	758,925	597,621
70745	Nottoway Correctional Center	1,015,447	1,050,279	1,185,983	933,911
70747	Marion Correctional Treatment Center	696,706	743,156	839,179	660,817
70749	Buckingham Correctional Center	948,438	919,641	1,038,466	817,748
70752	Deep Meadow Correctional Center	1,601,647	1,614,075	1,822,627	1,435,241
70753	Deerfield Correctional Center	1,023,229	1,232,103	1,391,301	1,095,590
70754	Augusta Correctional Center	687,532	525,262	593,131	467,065
70756	Department of Corrections - Division of Institutions	254,599	276,147	311,827	245,551
70757	Western Region Correctional Field Units	491,422	515,403	581,997	458,298
70761	Baskerville Correctional Center	391,319	455,589	514,455	405,111
70767	Division of Community Corrections	5,567,836	5,659,163	6,390,375	5,032,147
70768	Keen Mountain Correctional Center	908,626	938,702	1,059,991	834,697
70769	Greensville Correctional Center	1,903,430	1,671,178	1,887,108	1,486,017
70770	Dillwyn Correctional Center	852,759	914,382	1,032,528	813,072
70771	Indian Creek Correctional Center	675,818	703,801	794,738	625,822
70772	Haynesville Correctional Center	878,727	906,166	1,023,250	805,766
70773	Coffeewood Correctional Center	681,961	613,422	692,682	545,457
70774	Lunenburg Correctional Center	728,245	746,279	842,704	663,594
70775	Pocahontas State Correctional Center	861,770	901,812	1,018,333	801,894
70776	Green Rock Correctional Center	718,251	834,110	941,884	741,693
70777	Department of Juvenile Justice	983,990	770,681	870,259	685,292
70779	Sussex State Prison Complex	1,648,831	1,505,785	1,700,346	1,338,950
70785	River North Correctional Center	935,987	990,957	1,118,998	881,163
70961	Division of Capitol Police	441,616	397,418	448,768	353,386
70999	Department of Alcoholic Beverage Control	701,703	787,771	889,557	700,488
Total for VRS Health Insurance Credit - State Employees ⁽¹⁾		819,172,805	821,621,304	927,781,739	730,588,481

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - State Employees systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.



Health Insurance Credit - Teachers

Appendix 9 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Non-Employer Contributions	Total Employer Contributions
40100	Accomack County School Board	\$ 400,924	0.32129%	\$ 373,449	0.30953%	\$ 12,395	\$ 385,844
40101	Albemarle County Schools	1,503,549	1.20489%	1,482,414	1.22869%	49,201	1,531,615
40102	Alleghany County School Board	237,290	0.19016%	218,865	0.18140%	7,264	226,129
40103	Amelia County School Board	127,799	0.10241%	121,734	0.10090%	4,040	125,774
40104	Amherst County School Board	356,068	0.28534%	340,339	0.28209%	11,296	351,635
40105	Appomattox County School Board	176,772	0.14166%	170,048	0.14094%	5,644	175,692
40106	Arlington Public Schools	4,381,262	3.51099%	4,419,650	3.66319%	146,687	4,566,337
40107	Augusta County School Board	855,586	0.68564%	850,214	0.70469%	28,218	878,432
40108	Bath County School Board	62,018	0.04970%	59,401	0.04923%	1,971	61,372
40109	Bedford County School Board	743,686	0.59596%	711,920	0.59007%	23,628	735,548
40110	Bland County School Board	53,891	0.04319%	49,814	0.04129%	1,653	51,467
40111	Botetourt County Schools	389,006	0.31174%	372,710	0.30892%	12,370	385,080
40112	Brunswick County Public Schools	115,185	0.09231%	106,546	0.08831%	3,536	110,082
40113	Buchanan County School Board	178,960	0.14341%	172,756	0.14319%	5,734	178,490
40114	Buckingham County School Board	165,083	0.13229%	162,154	0.13440%	5,382	167,536
40115	Campbell County School Board	601,874	0.48232%	584,955	0.48484%	19,415	604,370
40116	Caroline County School Board	314,629	0.25213%	312,365	0.25890%	10,367	322,732
40117	Carroll County School Board	302,118	0.24211%	287,952	0.23867%	9,557	297,509
40118	Charles City County School Board	53,857	0.04316%	50,272	0.04167%	1,669	51,941
40119	Charlotte County School Board	412,262	0.33037%	245,431	0.20342%	8,146	253,577
40120	Chesterfield County School Board	4,909,556	3.93435%	4,937,179	4.09214%	163,863	5,101,042
40121	Clarke County School Board	179,810	0.14409%	174,472	0.14461%	5,791	180,263
40122	Craig County School Board	50,847	0.04075%	49,026	0.04063%	1,627	50,653
40123	Culpeper County School Board	660,481	0.52929%	639,463	0.53001%	21,223	660,686
40124	Cumberland County School Board	122,442	0.09812%	116,679	0.09671%	3,873	120,552
40125	Dickenson County School Board	139,774	0.11201%	137,629	0.11407%	4,568	142,197
40126	Dinwiddie County School Board	358,452	0.28725%	346,394	0.28711%	11,497	357,891
40128	Essex County Public Schools	111,355	0.08924%	107,347	0.08897%	3,563	110,910
40129	Fairfax County School Board	22,196,687	17.78767%	21,152,523	17.53212%	702,046	21,854,569
40130	Fauquier County School Board	1,055,589	0.84591%	1,049,743	0.87007%	34,841	1,084,584
40131	Floyd County School Board	155,583	0.12468%	144,813	0.12003%	4,806	149,619
40132	Fluvanna County Public Schools	340,856	0.27315%	327,471	0.27142%	10,869	338,340
40133	Franklin County Public Schools	587,234	0.47059%	543,362	0.45036%	18,034	561,396
40134	Frederick County School Board	1,363,523	1.09268%	1,290,373	1.06952%	42,827	1,333,200
40135	Giles County Schools	180,418	0.14458%	186,740	0.15478%	6,198	192,938
40136	Gloucester County School Board	469,445	0.37620%	450,402	0.37331%	14,949	465,351
40137	Goochland County School Board	234,562	0.18797%	229,768	0.19044%	7,626	237,394
40138	Grayson County School Board	137,115	0.10988%	135,181	0.11204%	4,486	139,667
40139	Greene County Public Schools	259,049	0.20759%	253,033	0.20972%	8,398	261,431
40140	Greensville County School Board	184,597	0.14793%	181,652	0.15056%	6,029	187,681
40141	Halifax County School Board	406,327	0.32562%	390,858	0.32396%	12,972	403,830
40142	Hanover County School Board	1,515,635	1.21458%	1,462,510	1.21219%	48,540	1,511,050
40143	Henrico County School Board	4,204,609	3.36943%	4,001,041	3.31623%	132,793	4,133,834
40144	Henry County Public Schools	548,901	0.43987%	543,512	0.45049%	18,039	561,551
40145	Highland County Public Schools	26,276	0.02106%	24,468	0.02028%	812	25,280
40146	Isle of Wight County Schools	466,039	0.37347%	456,612	0.37846%	15,155	471,767
40148	King George County School Board	347,328	0.27834%	351,858	0.29163%	11,678	363,536
40149	King & Queen County School Board	73,086	0.05857%	71,092	0.05892%	2,359	73,451
40150	King William County School Board	172,427	0.13818%	152,528	0.12642%	5,062	157,590
40151	Lancaster County Public Schools	97,956	0.07850%	84,535	0.07007%	2,806	87,341
40152	Lee County School Board	263,849	0.21144%	247,373	0.20503%	8,210	255,583
40153	Loudoun County School Board	10,659,595	8.54224%	10,073,870	8.34965%	334,348	10,408,218
40154	Louisa County Public Schools	472,764	0.37886%	463,703	0.38434%	15,390	479,093
40155	Lunenburg County School Board	127,982	0.10256%	129,232	0.10711%	4,289	133,521
40156	Madison County School Board	144,370	0.11569%	141,502	0.11728%	4,696	146,198
40157	Mathews County School Board	105,594	0.08462%	95,994	0.07956%	3,186	99,180
40158	Mecklenburg County School Board	346,693	0.27783%	327,186	0.27119%	10,859	338,045
40159	Middlesex County School Board	126,751	0.10157%	126,418	0.10478%	4,196	130,614
40160	Montgomery County School Board	872,364	0.69908%	820,880	0.68038%	27,245	848,125
40162	Nelson County Public Schools	159,761	0.12803%	153,731	0.12742%	5,102	158,833
40163	New Kent County School Board	259,876	0.20826%	262,628	0.21768%	8,717	271,345
40165	Northampton County Schools	128,690	0.10313%	119,378	0.09895%	3,962	123,340
40166	Northumberland County School Board	124,551	0.09981%	123,394	0.10227%	4,095	127,489
40167	Nottoway County School Board	148,568	0.11906%	143,053	0.11857%	4,748	147,801
40168	Orange County Public Schools	393,411	0.31527%	380,727	0.31556%	12,636	393,363
40169	Page County Public Schools	263,534	0.21119%	263,887	0.21872%	8,758	272,645
40170	Patrick County School Board	179,484	0.14383%	178,240	0.14773%	5,916	184,156
40171	Pittsylvania County School Board	630,620	0.50536%	620,980	0.51469%	20,610	641,590
40172	Powhatan County School Board	357,868	0.28678%	336,541	0.27894%	11,170	347,711
40173	Prince Edward County School Board	151,438	0.12136%	136,602	0.11322%	4,534	141,136
40174	Prince George County School Board	473,281	0.37927%	454,465	0.37668%	15,084	469,549
40176	Prince William County School Board	8,597,497	6.88974%	8,702,678	7.21315%	288,839	8,991,517
40177	Pulaski County School Board	314,932	0.25238%	320,674	0.26579%	10,643	331,317
40178	Rappahannock County School Board	87,545	0.07016%	86,079	0.07135%	2,857	88,936
40179	Richmond County School Board	107,249	0.08595%	103,431	0.08573%	3,433	106,864
40180	Roanoke County School Board	1,165,667	0.93413%	1,126,003	0.93328%	37,372	1,163,375



Health Insurance Credit - Teachers

Appendix 9 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023	2023	2023
		Total Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Non-Employer Contributions	Total Employer Contributions
40181	Rockbridge County School Board	239,883	0.19223%	229,096	0.18988%	7,603	236,699
40182	Rockingham County School Board	1,023,413	0.82013%	1,003,541	0.83178%	33,307	1,036,848
40183	Russell County School Board	263,728	0.21134%	243,042	0.20144%	8,066	251,108
40184	Scott County School Board	299,750	0.24021%	290,782	0.24101%	9,651	300,433
40185	Shenandoah County School Board	534,460	0.42830%	505,634	0.41909%	16,782	522,416
40186	Smyth County School Board	333,104	0.26694%	315,319	0.26135%	10,465	325,784
40187	Southampton County School Board	182,814	0.14650%	179,595	0.14886%	5,961	185,556
40188	Spotsylvania County School Board	1,927,882	1.54494%	1,856,666	1.53888%	61,622	1,918,288
40189	Stafford County School Board	2,576,110	2.06441%	2,601,555	2.15628%	86,345	2,687,900
40190	Surry County Schools	101,951	0.08170%	95,866	0.07946%	3,182	99,048
40191	Sussex County School Board	110,886	0.08886%	105,329	0.08730%	3,496	108,825
40192	Tazewell County Schools	353,286	0.28311%	349,496	0.28968%	11,600	361,096
40193	Warren County School Board	475,352	0.38093%	450,546	0.37343%	14,953	465,499
40195	Washington County School Board	516,215	0.41368%	486,108	0.40291%	16,134	502,242
40196	Westmoreland County School Board	137,788	0.11042%	132,845	0.11011%	4,409	137,254
40197	Wise County School Board	443,057	0.35505%	421,135	0.34905%	13,977	435,112
40198	Wythe County School Board	301,387	0.24152%	300,295	0.24890%	9,967	310,262
40199	York County School Board	1,011,742	0.81078%	979,466	0.81182%	32,508	1,011,974
40200	Alexandria City School Board	2,265,805	1.81574%	2,134,968	1.76955%	70,859	2,205,827
40201	Bristol City School Board	185,678	0.14880%	182,528	0.15129%	6,058	188,586
40202	Buena Vista City Schools	69,857	0.05598%	67,912	0.05629%	2,254	70,166
40203	Charlottesville Public Schools	579,709	0.46456%	535,122	0.44353%	17,760	552,882
40205	Danville City Schools	530,177	0.42487%	516,892	0.42842%	17,155	534,047
40206	Fredericksburg City Schools	355,227	0.28467%	350,287	0.29033%	11,626	361,913
40207	Hampton City Schools	1,637,547	1.31227%	1,575,812	1.30610%	52,301	1,628,113
40208	Harrisonburg City School Board	656,172	0.52583%	651,231	0.53977%	21,614	672,845
40209	Hopewell City School Board	387,035	0.31016%	385,148	0.31923%	12,783	397,931
40210	Lynchburg Public Schools	776,574	0.62232%	756,556	0.62707%	25,110	781,666
40211	Newport News Public Schools	2,330,482	1.86757%	2,254,850	1.86892%	74,838	2,329,688
40212	Norfolk Public Schools	2,907,378	2.32987%	2,700,617	2.23839%	89,633	2,790,250
40213	Petersburg City Schools	374,377	0.30001%	358,265	0.29695%	11,891	370,156
40214	Portsmouth School Board	1,158,037	0.92801%	1,045,125	0.86624%	34,687	1,079,812
40215	Radford City School Board	134,858	0.10807%	126,917	0.10519%	4,212	131,129
40216	Richmond Public Schools	2,732,707	2.18990%	2,533,422	2.09981%	84,083	2,617,505
40217	Roanoke City School Board	1,217,477	0.97564%	1,343,116	1.11323%	44,577	1,387,693
40219	Staunton City Schools	262,081	0.21002%	255,107	0.21144%	8,467	263,574
40220	Suffolk City School Board	1,133,593	0.90842%	1,111,775	0.92149%	36,900	1,148,675
40222	Winchester Public Schools	445,431	0.35695%	440,721	0.36529%	14,627	455,348
40223	Martinsville City Schools	159,893	0.12813%	151,876	0.12588%	5,041	156,917
40224	Falls Church Public Schools	387,943	0.31088%	388,289	0.32183%	12,887	401,176
40225	Colonial Heights City Schools	279,803	0.22422%	272,443	0.22581%	9,042	281,485
40230	Covington City School Board	0	0.00000%	0	0.00000%	0	0
40231	Fairfax City School Board	1,307	0.00105%	1,193	0.00099%	40	1,233
40232	Franklin City Public Schools	92,324	0.07399%	98,789	0.08188%	3,279	102,068
40233	Chesapeake Public Schools	3,620,708	2.90151%	3,627,111	3.00630%	120,382	3,747,493
40234	Virginia Beach City School Board	5,906,014	4.73288%	5,602,336	4.64345%	185,939	5,788,275
40236	Manassas Park City Schools	328,764	0.26346%	323,544	0.26817%	10,738	334,282
40306	Town of West Point School Board	74,073	0.05936%	75,016	0.06218%	2,490	77,506
40307	Lexington City School Board	47,770	0.03828%	45,000	0.03730%	1,494	46,494
40308	Waynesboro Public Schools	271,962	0.21794%	288,160	0.23884%	9,564	297,724
40309	Town of Colonial Beach Schools	51,449	0.04123%	58,030	0.04810%	1,926	59,956
40313	Galax City Schools	111,162	0.08908%	109,200	0.09051%	3,624	112,824
40314	Norton City Schools	61,096	0.04896%	59,517	0.04933%	1,975	61,492
40332	Manassas City Schools	858,613	0.68806%	823,212	0.68231%	27,322	850,534
40335	City of Salem Schools	350,739	0.28107%	337,915	0.28008%	11,215	349,130
40402	Williamsburg-James City County School Board	1,068,109	0.85595%	1,025,943	0.85035%	34,051	1,059,994
40403	Poquoson City Public Schools	164,921	0.13216%	151,920	0.12592%	5,042	156,962
40410	Valley Vocational Technical Center	27,552	0.02208%	28,275	0.02344%	939	29,214
40412	Charlottesville/Albemarle Vo-Tech Center	21,799	0.01747%	21,414	0.01775%	711	22,125
40414	Jackson River Technical Ctr	0	0.00000%	0	0.00000%	0	0
40415	New Horizons Technical Center	130,568	0.10463%	125,410	0.10395%	4,163	129,573
40416	Northern Neck Regional Vocational Center	16,659	0.01335%	12,675	0.01051%	421	13,096
40417	Rowanty Vocational Technical Center	12,952	0.01038%	12,155	0.01007%	403	12,558
40418	Amelia-Nottoway Vocational Center	4,533	0.00363%	4,737	0.00393%	157	4,894
40421	Northern Neck Regional Special Education Program	7,948	0.00637%	8,894	0.00737%	295	9,189
40423	Maggie Walker Governor's School for Govt & Intl Studies	64,562	0.05174%	62,039	0.05142%	2,059	64,098
40424	Appomattox Region Governor's School	30,939	0.02479%	30,630	0.02539%	1,017	31,647
40425	Bridging Communities Regional Career and Tech Center	8,058	0.00646%	7,871	0.00652%	261	8,132
Total for VRS Health Insurance Credit - Teachers ⁽¹⁾		\$ 124,786,942	100.00004%	\$ 120,650,183	100.00000%	\$ 4,004,338	\$ 124,654,521

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Teachers systemwide results due to rounding.



Health Insurance Credit - Teachers

Appendix 10 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	
													Proportionate Share of Plan OPEB Expense	Total Employer OPEB Expense
VRS Health Insurance Credit - Teachers Total⁽¹⁾		0	607,916	28,199,757	47,064,453	75,872,126	53,320,569	0	1,220,734	47,083,829	101,625,132	93,866,879	(4,263)	93,862,616
Employer Allocation														
40100	Accomack County School Board	0	1,882	87,287	101,381	190,550	165,043	0	3,779	345,298	514,120	290,546	(56,932)	233,614
40101	Albemarle County Schools	0	7,469	346,488	1,064,122	1,418,079	655,144	0	14,999	212,172	882,315	1,153,333	185,411	1,338,744
40102	Alleghany County School Board	0	1,103	51,154	595,638	647,895	96,724	0	2,214	208,065	307,003	170,275	49,745	220,020
40103	Amelia County School Board	0	613	28,454	35,526	64,593	53,800	0	1,232	57,421	112,453	94,712	(12,135)	82,577
40104	Amherst County School Board	0	1,715	79,549	28,643	109,907	150,412	0	3,444	89,373	243,229	264,789	(46,122)	218,667
40105	Appomattox County School Board	0	857	39,745	76,849	117,451	75,150	0	1,721	36,251	113,122	132,296	10,085	142,381
40106	Arlington Public Schools	0	22,269	1,033,011	1,977,633	3,032,913	1,953,234	0	44,718	1,707,970	3,705,922	3,438,522	196,186	3,634,708
40107	Augusta County School Board	0	4,284	198,721	214,444	417,449	375,745	0	8,602	231,615	615,962	661,471	(34,874)	626,597
40108	Bath County School Board	0	299	13,883	15	14,197	26,250	0	601	84,868	46,211	18,607	(18,607)	27,604
40109	Bedford County School Board	0	3,587	166,398	26,024	196,009	314,629	0	7,203	269,991	591,823	553,880	(69,961)	483,919
40110	Bland County School Board	0	251	11,644	14,836	26,731	22,016	0	504	47,832	70,352	38,758	(12,692)	26,066
40111	Botetourt County Schools	0	1,878	87,115	68	89,061	164,718	0	3,771	200,198	368,687	289,974	(62,350)	227,624
40112	Brunswick County Public Schools	0	537	24,903	20	25,460	47,087	0	1,078	223,218	271,383	82,894	(63,716)	19,178
40113	Buchanan County School Board	0	870	40,379	30	41,279	76,350	0	1,748	220,435	298,533	134,408	(83,918)	50,490
40114	Buckingham County School Board	0	817	37,900	54,520	93,237	71,663	0	1,641	30,415	103,719	126,157	(9,070)	117,087
40115	Campbell County School Board	0	2,947	136,724	105,109	244,780	258,519	0	5,919	33,443	297,881	455,104	(9,685)	445,419
40116	Caroline County School Board	0	1,574	73,009	154,501	229,084	138,047	0	3,160	122,643	263,850	243,021	3,771	246,792
40117	Carroll County School Board	0	1,451	67,304	15,086	83,841	127,260	0	2,914	186,049	316,223	224,032	(48,643)	175,389
40118	Charles City County School Board	0	253	11,751	10	12,014	22,219	0	509	104,268	126,996	39,114	(30,566)	8,548
40119	Charlotte County School Board	0	1,237	57,364	1,869,160	1,927,761	108,465	0	2,483	1,432,981	1,543,929	190,944	101,181	292,125
40120	Chesterfield County School Board	0	24,877	1,153,973	3,999,612	5,178,462	2,181,952	0	49,954	322,782	2,554,688	3,841,164	807,070	4,648,234
40121	Clarke County School Board	0	879	40,780	58,839	100,498	77,107	0	1,765	96,370	175,242	135,741	(14,644)	121,097
40122	Craig County School Board	0	247	11,458	788	12,493	21,664	0	496	24,936	47,096	38,138	(9,391)	28,747
40123	Culpeper County School Board	0	3,222	149,462	15,469	168,153	282,604	0	6,470	143,005	432,079	497,504	(39,779)	457,725
40124	Cumberland County School Board	0	588	27,272	26,728	54,588	51,566	0	1,181	39,462	92,209	90,779	(8,956)	81,823
40125	Dickenson County School Board	0	693	32,167	42,935	75,795	60,823	0	1,392	81,752	143,967	107,074	(42,178)	64,896
40126	Dinwiddie County School Board	0	1,745	80,964	138,000	220,709	153,089	0	3,505	113,246	269,840	269,501	(5,773)	263,728
40128	Essex County Public Schools	0	541	25,089	10,137	35,767	47,439	0	1,086	74,464	122,989	83,513	(30,960)	52,553
40129	Fairfax County School Board	0	106,581	4,944,015	2,021,070	7,071,666	9,348,226	0	214,020	9,615,305	19,177,551	16,456,854	(835,348)	15,621,506
40130	Fauquier County School Board	0	5,289	245,358	261,744	512,391	463,926	0	10,621	531,144	1,005,691	816,708	(125,015)	691,693
40131	Floyd County School Board	0	730	33,848	12,237	46,815	64,001	0	1,465	112,823	178,289	112,668	(24,079)	88,589
40132	Fluvanna County Public Schools	0	1,650	76,540	1,729	79,919	144,723	0	3,313	204,775	352,811	254,773	(61,570)	193,203
40133	Franklin County Public Schools	0	2,738	127,000	36,204	165,942	240,135	0	5,498	601,880	847,513	422,739	(114,282)	308,457
40134	Frederick County School Board	0	6,502	301,602	100,336	408,440	570,274	0	13,056	363,625	946,955	1,003,925	(60,667)	943,258
40135	Giles County Schools	0	941	43,648	119,775	164,364	82,530	0	1,889	78,908	163,327	145,287	(1,798)	143,489
40136	Gloucester County School Board	0	2,269	105,272	238,593	346,134	199,051	0	4,557	211,569	415,177	350,414	4,114	354,528
40137	Goochland County School Board	0	1,158	53,704	71,375	126,237	101,544	0	2,325	41,176	145,045	178,760	4,291	183,051
40138	Grayson County School Board	0	681	31,595	69,070	101,346	59,740	0	1,368	35,950	97,058	105,168	3,822	108,990
40139	Greene County Public Schools	0	1,275	59,141	112,777	173,193	111,824	0	2,560	115,130	229,514	196,858	(13,947)	182,911
40140	Greensville County School Board	0	915	42,458	40,396	83,769	80,279	0	1,838	105,435	187,552	141,326	(16,826)	124,500
40141	Halifax County School Board	0	1,969	91,356	139,697	233,022	172,737	0	3,955	226,205	402,897	304,091	(77,248)	226,843
40142	Hanover County School Board	0	7,369	341,835	233,480	582,684	646,347	0	14,798	450,139	1,111,284	1,137,845	(92,732)	1,045,113
40143	Henrico County School Board	0	20,160	935,169	644,401	1,599,730	1,768,233	0	40,482	677,253	2,485,968	3,112,842	17,702	3,130,544
40144	Henry County Public Schools	0	2,739	127,037	115,064	244,840	240,204	0	5,499	102,128	347,831	422,861	(15,993)	406,868
40145	Highland County Public Schools	0	123	5,719	1,193	7,035	10,813	0	248	25,732	36,793	19,036	(5,336)	13,700
40146	Isle of Wight County Schools	0	2,301	106,725	192,555	301,581	201,797	0	4,620	79,377	285,794	355,249	13,968	369,217
40148	King George County School Board	0	1,773	82,239	184,304	268,316	155,499	0	3,560	72,411	231,470	273,744	44,627	318,371



Health Insurance Credit - Teachers

Appendix 10 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from		
					Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources							Between Employer Contributions and Proportionate Share of Contributions	Total	Between Employer Contributions and Proportionate Share of Contributions
40149	King & Queen County School Board	0	358	16,615	36,702	53,675	31,416	0	719	7,445	39,580	55,306	5,059	60,365	
40150	King William County School Board	0	769	35,650	31	36,450	67,408	0	1,543	197,448	266,399	118,667	(47,102)	71,565	
40151	Lancaster County Public Schools	0	426	19,760	453	20,639	37,362	0	855	206,376	244,593	65,773	(48,825)	16,948	
40152	Lee County School Board	0	1,246	57,818	26,448	85,512	109,323	0	2,503	224,275	336,101	192,455	(48,917)	143,538	
40153	Loudoun County School Board	0	50,759	2,354,581	10,142,321	12,547,661	4,452,081	0	101,927	2,088,473	6,642,481	7,837,556	2,998,475	10,836,031	
40154	Louisa County Public Schools	0	2,336	108,383	328,785	439,504	204,932	0	4,692	24,718	234,342	360,768	68,799	429,567	
40155	Lunenburg County School Board	0	651	30,205	109,341	140,197	57,112	0	1,308	32,306	90,726	100,541	341	100,882	
40156	Madison County School Board	0	713	33,073	34,658	68,444	62,534	0	1,432	71,053	135,019	110,087	(13,402)	96,685	
40157	Mathews County School Board	0	484	22,436	51,685	74,605	42,422	0	971	90,476	133,869	74,680	(8,114)	66,566	
40158	Mecklenburg County School Board	0	1,649	76,475	99,170	177,294	144,600	0	3,311	202,445	350,356	254,558	(34,650)	219,908	
40159	Middlesex County School Board	0	637	29,548	88,474	118,659	55,869	0	1,279	40,398	97,546	98,354	18,259	116,613	
40160	Montgomery County School Board	0	4,136	191,865	536,844	732,845	362,782	0	8,306	218,355	589,443	638,651	102,600	741,251	
40162	Nelson County Public Schools	0	775	35,932	1,692	38,399	67,941	0	1,555	115,688	185,184	119,605	(35,982)	83,623	
40163	New Kent County School Board	0	1,323	61,385	172,397	235,105	116,068	0	2,657	11,487	130,212	204,329	37,680	242,009	
40165	Northampton County Schools	0	602	27,904	18	28,524	52,761	0	1,208	134,906	188,875	92,881	(34,650)	58,231	
40166	Northumberland County School Board	0	622	28,840	64,865	94,327	54,531	0	1,248	29,255	85,034	95,998	6,868	102,866	
40167	Nottoway County School Board	0	721	33,436	26	34,183	63,222	0	1,447	152,303	216,972	111,298	(45,134)	66,164	
40168	Orange County Public Schools	0	1,918	88,987	73,678	164,583	168,258	0	3,852	153,234	325,344	296,206	(44,068)	252,138	
40169	Page County Public Schools	0	1,330	61,678	82,697	145,705	116,623	0	2,670	114,557	233,850	205,306	(34,577)	170,729	
40170	Patrick County School Board	0	898	41,659	42,257	84,814	78,770	0	1,803	117,614	198,187	138,670	(38,280)	100,390	
40171	Pittsylvania County School Board	0	3,129	145,141	157,723	305,993	274,436	0	6,283	250,281	531,000	483,123	(20,973)	462,150	
40172	Powhatan County School Board	0	1,696	78,660	37,625	117,981	148,732	0	3,405	173,669	325,806	261,832	(42,032)	219,800	
40173	Prince Edward County School Board	0	688	31,928	3,592	36,208	60,370	0	1,382	275,454	337,206	106,276	(73,021)	33,255	
40174	Prince George County School Board	0	2,290	106,223	14,438	122,951	200,848	0	4,598	225,297	430,743	353,578	(77,116)	276,462	
40176	Prince William County School Board	0	43,850	2,034,090	5,667,469	7,745,409	3,846,093	0	88,053	444,892	4,379,038	6,770,759	1,267,517	8,038,276	
40177	Pulaski County School Board	0	1,616	74,952	184,122	260,690	141,721	0	3,245	128,546	273,512	249,489	(24,076)	225,413	
40178	Rappahannock County School Board	0	434	20,121	27,310	47,865	38,044	0	871	16,994	55,909	66,974	(3,701)	63,273	
40179	Richmond County School Board	0	521	24,176	40,498	65,195	45,712	0	1,047	13,110	59,869	80,472	5,386	85,858	
40180	Roanoke County School Board	0	5,674	263,183	169,872	438,729	497,630	0	11,393	229,610	738,633	876,041	(24,393)	851,648	
40181	Rockbridge County School Board	0	1,154	53,546	15,113	69,813	101,245	0	2,318	140,650	244,213	178,234	(28,056)	150,178	
40182	Rockingham County School Board	0	5,057	234,560	362,711	602,328	443,510	0	10,154	150,382	604,046	780,766	14,167	794,933	
40183	Russell County School Board	0	1,225	56,806	14,878	72,909	107,409	0	2,459	247,617	357,485	189,085	(59,291)	129,794	
40184	Scott County School Board	0	1,465	67,964	24,292	93,721	128,508	0	2,942	70,533	201,983	226,229	(16,586)	209,643	
40185	Shenandoah County School Board	0	2,548	118,182	68,069	188,799	223,461	0	5,116	261,912	490,489	393,387	(43,766)	349,621	
40186	Smyth County School Board	0	1,589	73,700	68,379	143,668	139,353	0	3,190	182,220	324,763	245,321	(59,870)	185,451	
40187	Southampton County School Board	0	905	41,978	25,578	68,461	79,373	0	1,817	120,192	201,382	139,730	(27,769)	111,961	
40188	Spotsylvania County School Board	0	9,355	433,960	69,414	512,729	820,540	0	18,786	427,119	1,266,445	1,444,499	(151,702)	1,292,797	
40189	Stafford County School Board	0	13,108	608,066	2,299,263	2,920,437	1,149,741	0	26,322	79,347	1,255,410	2,024,033	488,218	2,512,251	
40190	Surry County Schools	0	483	22,408	17	22,908	42,369	0	970	125,247	168,586	74,587	(37,347)	37,240	
40191	Sussex County School Board	0	531	24,618	1,921	27,070	46,549	0	1,066	82,897	130,512	81,946	(25,017)	56,929	
40192	Tazewell County Schools	0	1,761	81,689	71,186	154,636	154,459	0	3,536	237,626	395,621	271,914	(96,577)	175,337	
40193	Warren County School Board	0	2,270	105,306	178,240	285,816	199,115	0	4,559	111,358	315,032	350,527	12,280	362,807	
40195	Washington County School Board	0	2,449	113,620	89	116,158	214,834	0	4,918	282,097	501,849	378,199	(91,678)	286,521	
40196	Westmoreland County School Board	0	669	31,051	30,836	62,556	58,711	0	1,344	101,746	161,801	103,357	(6,670)	94,687	
40197	Wise County School Board	0	2,122	98,431	271,706	372,259	186,115	0	4,261	182,126	372,502	327,642	(30,920)	296,722	
40198	Wythe County School Board	0	1,513	70,189	83,675	155,377	132,715	0	3,038	110,158	245,911	233,635	(31,437)	202,198	
40199	York County School Board	0	4,935	228,931	63,192	297,058	432,867	0	9,910	374,615	817,392	762,030	(102,020)	660,010	
40200	Alexandria City School Board	0	10,757	499,009	114,422	624,188	943,534	0	21,601	1,052,365	2,017,500	1,661,021	(154,312)	1,506,709	
40201	Bristol City School Board	0	920	42,663	81,890	125,473	80,669	0	1,847	89,552	172,068	142,011	(14,936)	127,075	



Health Insurance Credit - Teachers

Appendix 10 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40202	Buena Vista City Schools	0	342	15,874	23,221	39,437	30,014	0	687	79,712	110,413	52,838	(21,614)	31,224
40203	Charlottesville Public Schools	0	2,696	125,074	7,577	135,347	236,493	0	5,414	374,148	616,055	416,328	(70,762)	345,566
40205	Danville City Schools	0	2,604	120,813	272,387	395,804	228,436	0	5,230	110,489	344,155	402,144	25,624	427,768
40206	Fredericksburg City Schools	0	1,765	81,872	177,383	261,020	154,806	0	3,544	93,170	251,520	272,524	2,954	275,478
40207	Hampton City Schools	0	7,940	368,317	222,234	598,491	696,420	0	15,944	479,458	1,191,822	1,225,995	(148,877)	1,077,118
40208	Harrisonburg City School Board	0	3,281	152,214	485,705	641,200	287,808	0	6,589	218	294,615	506,665	145,018	651,683
40209	Hopewell City School Board	0	1,941	90,022	258,108	350,071	170,215	0	3,897	128,025	302,137	299,651	28,053	327,704
40210	Lynchburg Public Schools	0	3,812	176,832	107,857	288,501	334,357	0	7,655	507,826	849,838	588,611	(174,739)	413,872
40211	Newport News Public Schools	0	11,362	527,031	15,037	553,430	996,519	0	22,815	914,839	1,934,173	1,754,297	(300,013)	1,454,284
40212	Norfolk Public Schools	0	13,608	631,220	507	645,335	1,193,522	0	27,325	3,174,777	4,395,624	2,101,107	(1,003,662)	1,097,445
40213	Petersburg City Schools	0	1,805	83,739	139,217	224,761	158,335	0	3,625	70,864	232,824	278,738	(20,407)	258,331
40214	Portsmouth School Board	0	5,266	244,278	58,682	308,226	461,884	0	10,574	1,365,009	1,837,467	813,112	(316,627)	496,485
40215	Radford City School Board	0	639	29,663	67,017	97,319	56,088	0	1,284	84,673	142,045	98,739	(4,569)	94,170
40216	Richmond Public Schools	0	12,765	592,141	2,423,082	3,027,988	1,119,631	0	25,633	2,011,243	3,156,507	1,971,026	88,524	2,059,550
40217	Roanoke City School Board	0	6,768	313,928	1,577,525	1,898,221	593,581	0	13,590	226,674	833,845	1,044,954	199,148	1,244,102
40219	Staunton City Schools	0	1,285	59,626	87,193	148,104	112,741	0	2,581	73,397	188,719	198,472	(14,618)	183,854
40220	Suffolk City School Board	0	5,602	259,858	259,001	524,461	491,344	0	11,249	541,218	1,043,811	864,974	(76,507)	788,467
40222	Winchester Public Schools	0	2,221	103,011	133,598	238,830	194,775	0	4,459	86,825	286,059	342,886	(20,449)	322,437
40223	Martinsville City Schools	0	765	35,498	31	36,294	67,120	0	1,537	145,292	213,949	118,160	(45,994)	72,166
40224	Falls Church Public Schools	0	1,956	90,755	175,045	267,756	171,602	0	3,929	165,251	340,782	302,092	(4,493)	297,599
40225	Colonial Heights City Schools	0	1,373	63,678	17,267	82,318	120,403	0	2,757	77,265	200,425	211,961	(24,697)	187,264
40230	Covington City School Board	0	0	0	3,310	3,310	0	0	0	618,499	618,499	0	(122,921)	(122,921)
40231	Fairfax City School Board	0	6	279	3	288	528	0	12	1,533	2,073	929	(341)	588
40232	Franklin City Public Schools	0	498	23,090	122,936	146,524	43,659	0	1,000	136,757	181,416	76,858	(30,278)	46,580
40233	Chesapeake Public Schools	0	18,276	847,769	1,581,115	2,447,160	1,602,976	0	36,699	96,200	1,735,875	2,821,920	267,420	3,089,340
40234	Virginia Beach City School Board	0	28,228	1,309,441	1,063	1,338,732	2,475,914	0	56,684	3,177,889	5,710,487	4,358,662	(848,131)	3,510,531
40236	Manassas Park City Schools	0	1,630	75,623	91,231	168,484	142,990	0	3,274	104,611	250,875	251,723	(17,042)	234,681
40306	Town of West Point School Board	0	378	17,535	35,503	53,416	33,155	0	759	65,345	99,259	58,366	(2,160)	56,206
40307	Lexington City School Board	0	227	10,519	19,697	30,443	19,889	0	455	10,624	30,968	35,012	4,671	39,683
40308	Waynesboro Public Schools	0	1,452	67,352	292,862	361,666	127,351	0	2,916	78,546	208,813	224,192	21,852	246,044
40309	Town of Colonial Beach Schools	0	292	13,564	78,690	92,546	25,647	0	587	31,224	57,458	45,150	6,474	51,624
40313	Galax City Schools	0	550	25,524	58,696	84,770	48,260	0	1,105	28,410	77,775	84,959	(1,802)	83,157
40314	Norton City Schools	0	300	13,911	64,862	79,073	26,303	0	602	22,134	49,039	46,305	(164)	46,141
40332	Manassas City Schools	0	4,148	192,410	358,025	554,583	363,812	0	8,329	395,721	767,862	640,463	(61,490)	578,973
40335	City of Salem Schools	0	1,703	78,982	124,340	205,025	149,340	0	3,419	71,790	224,549	262,902	286	263,188
40402	Williamsburg-James City County School Board	0	5,169	239,797	276,659	521,625	453,411	0	10,381	331,022	794,814	798,197	(36,064)	762,133
40403	Poquoson City Public Schools	0	765	35,509	26	36,300	67,141	0	1,537	152,472	221,150	118,197	(35,031)	83,166
40410	Valley Vocational Technical Center	0	142	6,610	15,328	22,080	12,498	0	286	19,381	32,165	22,002	(3,325)	18,677
40412	Charlottesville/Albemarle Vo-Tech Center	0	108	5,005	40,198	45,311	9,464	0	217	5,717	15,398	16,661	7,175	23,836
40414	Jackson River Technical Ctr	0	0	0	1,190	1,190	0	0	0	71,551	71,551	0	(19,154)	(19,154)
40415	New Horizons Technical Center	0	632	29,314	27,402	57,348	55,427	0	1,269	41,994	98,690	97,575	2,007	99,582
40416	Northern Neck Regional Vocational Center	0	64	2,964	1,156	4,184	5,604	0	128	38,546	44,278	9,865	(7,882)	1,983
40417	Rowanty Vocational Technical Center	0	61	2,840	12,904	15,805	5,369	0	123	7,333	12,825	9,452	1,036	10,488
40418	Amelia-Nottoway Vocational Center	0	24	1,108	15,686	16,818	2,095	0	48	4,674	6,817	3,689	2,250	5,939
40421	Northern Neck Regional Special Education Program	0	45	2,078	12,222	14,345	3,930	0	90	30,487	34,507	6,918	(4,277)	2,641
40423	Maggie Walker Governor's School for Govt & Intl Studies	0	313	14,500	14,916	29,729	27,417	0	628	32,942	60,987	48,266	(6,669)	41,597
40424	Appomattox Region Governor's School	0	154	7,160	29,010	36,324	13,538	0	310	3,825	17,673	23,833	3,976	27,809
40425	Bridging Communities Regional Career and Tech Center	0	40	1,839	15,564	17,443	3,477	0	80	9,168	12,725	6,120	1,166	7,286



Health Insurance Credit - Teachers

Appendix 10 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Total for VRS Health Insurance Credit - Teachers ⁽¹⁾		0	607,916	28,199,757	47,064,453	75,872,126	53,320,569	0	1,220,734	47,083,829	101,625,132	93,866,879	(4,263)	93,862,616

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Teachers systemwide results due to rounding.



Health Insurance Credit - Teachers

Appendix 11 - Amortization of Deferred (Inflows) and Outflows

Employer Code		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Health Insurance Credit - Teachers Total⁽¹⁾		(5,450,451)	(5,177,604)	(1,392,727)	(5,519,053)	(5,847,776)	(2,365,395)
Employer Allocation							
40100	Accomack County School Board	(75,750)	(79,512)	(61,649)	(56,894)	(27,024)	(22,741)
40101	Albemarle County Schools	118,494	115,004	131,497	53,799	88,928	28,042
40102	Alleghany County School Board	44,126	57,611	75,641	76,158	86,823	533
40103	Amelia County School Board	(18,168)	(15,289)	(1,436)	(883)	(7,376)	(4,708)
40104	Amherst County School Board	(51,413)	(26,621)	(4,197)	(17,307)	(22,067)	(11,717)
40105	Appomattox County School Board	(95)	(4,458)	3,672	3,435	4,046	(2,271)
40106	Arlington Public Schools	(58,290)	(205,527)	(140,424)	(249,262)	(139,970)	120,464
40107	Augusta County School Board	(78,187)	(69,297)	(17,590)	(32,940)	(12,945)	12,446
40108	Bath County School Board	(20,546)	(17,854)	(12,174)	(10,163)	(7,491)	(2,443)
40109	Bedford County School Board	(89,589)	(74,277)	(60,890)	(78,149)	(66,669)	(26,240)
40110	Bland County School Board	(15,281)	(12,499)	(4,442)	(3,001)	(4,615)	(3,783)
40111	Botetourt County Schools	(77,078)	(64,629)	(41,860)	(50,010)	(33,256)	(12,793)
40112	Brunswick County Public Schools	(67,240)	(59,269)	(42,364)	(38,499)	(28,088)	(10,463)
40113	Buchanan County School Board	(83,196)	(62,866)	(42,935)	(35,120)	(26,695)	(6,442)
40114	Buckingham County School Board	(13,212)	(5,244)	6,160	2,007	(772)	579
40115	Campbell County School Board	(25,678)	(6,761)	12,094	(12,650)	(14,178)	(5,928)
40116	Caroline County School Board	(13,167)	(16,691)	(2,122)	1,947	(7,819)	3,086
40117	Carroll County School Board	(65,425)	(64,580)	(37,203)	(33,475)	(20,970)	(10,729)
40118	Charles City Co School Bd	(32,835)	(29,702)	(20,559)	(15,173)	(12,306)	(4,407)
40119	Charlotte County School Board	92,804	97,774	112,649	114,917	111,019	(145,331)
40120	Chesterfield Co School Bd	561,551	484,385	590,818	482,583	318,829	185,608
40121	Clarke County School Board	(21,846)	(21,014)	(14,096)	(16,056)	(690)	(1,042)
40122	Craig County School Board	(10,386)	(7,487)	(4,638)	(6,157)	(4,543)	(1,392)
40123	Culpeper County School Board	(67,222)	(62,587)	(39,716)	(51,607)	(31,616)	(11,178)
40124	Cumberland County School Board	(14,223)	(9,262)	613	(5,201)	(5,544)	(4,004)
40125	Dickenson County School Board	(37,236)	(16,510)	(4,902)	(7,437)	(2,811)	724
40126	Dinwiddie County School Board	(24,588)	(20,874)	2,733	(7,818)	4,519	(3,103)
40128	Essex County Public Schools	(33,103)	(23,415)	(11,709)	(8,411)	(7,675)	(2,909)
40129	Fairfax County Public Schools	(1,913,392)	(2,094,664)	(1,705,897)	(2,768,361)	(2,636,895)	(986,676)
40130	Fauquier County School Board	(160,431)	(122,501)	(68,029)	(100,054)	(53,335)	11,050
40131	Floyd County School Board	(27,778)	(24,827)	(23,840)	(24,389)	(19,926)	(10,714)
40132	Fluvanna County Public Schools	(71,554)	(63,447)	(48,301)	(47,124)	(31,729)	(10,737)
40133	Franklin County Public Schools	(143,879)	(158,771)	(139,872)	(118,564)	(77,073)	(43,412)
40134	Frederick County School Board	(106,611)	(88,310)	(67,276)	(111,956)	(103,450)	(60,912)
40135	Giles County Schools	(8,608)	(6,608)	1,705	(1,712)	4,626	11,634
40136	Gloucester County School Board	(22,165)	(23,346)	(2,343)	(21,536)	7,183	(6,836)
40137	Goochland County School Board	(5,673)	(6,170)	489	(6,563)	(1,281)	390
40138	Grayson County School Board	(3,968)	(5,015)	7,053	4,746	349	1,123
40139	Greene County Public Schools	(25,165)	(23,055)	(9,548)	(6,716)	7,025	1,138
40140	Greensville County Public Schools	(22,998)	(22,631)	(20,549)	(21,820)	(14,747)	(1,038)
40141	Halifax County School Board	(85,425)	(54,473)	(16,816)	(10,710)	3,471	(5,922)
40142	Hanover County Public Schools	(158,546)	(146,389)	(70,841)	(88,312)	(39,343)	(25,169)
40143	Henrico Co School Board	(149,854)	(127,432)	(26,674)	(209,315)	(223,281)	(149,682)
40144	Henry County Public Schools	(40,188)	(34,251)	(5,039)	(16,245)	(12,398)	5,130
40145	Highland County School Board	(6,978)	(7,808)	(5,850)	(4,030)	(3,285)	(1,807)
40146	Isle Of Wight County Schools	(3,602)	2,396	13,637	(6,062)	6,944	2,474
40148	King George Co School Board	14,610	(3,357)	11,516	(3,861)	4,330	13,608
40149	King And Queen County School Board	1,850	1,606	4,429	3,465	2,735	10
40150	King William Co School Board	(52,095)	(47,587)	(39,222)	(39,085)	(30,654)	(21,306)
40151	Lancaster County Public Schools	(52,913)	(51,954)	(44,704)	(36,557)	(22,840)	(14,986)
40152	Lee County School Board	(60,083)	(59,858)	(42,773)	(45,341)	(27,762)	(14,772)
40153	Loudoun County School Board	2,383,892	1,910,991	1,688,024	517,362	(191,551)	(403,538)
40154	Louisa County Public Schools	49,963	46,246	54,509	39,647	12,222	2,575
40155	Lunenburg County School Board	1,606	13,483	16,961	5,996	6,113	5,312
40156	Madison County School Board	(21,211)	(22,538)	(13,028)	(8,238)	(1,735)	175
40157	Mathews County School Board	(11,841)	(8,149)	(925)	(12,590)	(15,810)	(9,949)
40158	Mecklenburg Co School Board	(42,860)	(33,701)	(18,900)	(34,691)	(26,891)	(16,019)
40159	Middlesex County School Board	13,158	11,959	3,998	(7,107)	(3,059)	2,164
40160	Montgomery County School Board	61,489	49,684	69,518	14,832	(15,937)	(36,184)
40162	Nelson County Public Schools	(40,350)	(36,281)	(29,383)	(24,179)	(12,288)	(4,304)
40163	New Kent County School Board	24,879	20,574	24,333	12,272	10,267	10,768
40165	Northampton County Schools	(38,617)	(34,895)	(29,594)	(29,104)	(18,725)	(9,416)
40166	Northumberland Co School Bd	760	(2,326)	1,701	2,830	4,029	2,299
40167	Nottoway County School Board	(50,986)	(46,178)	(31,313)	(27,616)	(21,172)	(5,524)
40168	Orange County Public Schools	(56,048)	(45,754)	(24,483)	(22,724)	(6,917)	(4,835)
40169	Page County Public Schools	(42,297)	(31,037)	(13,042)	(6,663)	(1,264)	6,158
40170	Patrick County School Board	(45,788)	(39,540)	(18,247)	(9,869)	(2,498)	2,569



Health Insurance Credit - Teachers

Appendix 11 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40171	Pittsylvania Co School Bd	(46,976)	(58,222)	(47,802)	(48,084)	(24,959)	1,036
40172	Powhatan County School Board	(56,816)	(47,209)	(26,787)	(33,882)	(25,403)	(17,728)
40173	Prince Edward Co School Bd	(74,389)	(67,254)	(57,175)	(47,930)	(36,735)	(17,515)
40174	Prince George Co School Bd	(90,125)	(72,695)	(41,637)	(47,844)	(40,662)	(14,829)
40176	Prince William Co School Bd	814,430	658,147	889,111	490,513	185,888	328,282
40177	Pulaski County School Board	(35,373)	(23,494)	2,463	11,060	16,749	15,773
40178	Rappahannock Co School Board	(6,777)	(3,246)	2,528	954	(1,631)	128
40179	Richmond County School Board	179	1,205	4,904	488	64	(1,514)
40180	Roanoke County School Board	(90,907)	(98,998)	(21,939)	(27,521)	(39,356)	(21,183)
40181	Rockbridge Co School Bd	(37,247)	(34,520)	(29,849)	(36,351)	(26,727)	(9,706)
40182	Rockingham Co School Bd	(24,845)	(17,411)	20,126	12,715	4,617	3,080
40183	Russell County School Board	(65,798)	(57,499)	(43,936)	(49,402)	(45,511)	(22,430)
40184	Scott County School Board	(29,916)	(26,973)	(10,415)	(15,820)	(19,482)	(5,656)
40185	Shenandoah County School Board	(61,520)	(49,352)	(43,257)	(67,118)	(54,438)	(26,005)
40186	Smyth County School Board	(66,734)	(47,224)	(21,979)	(19,332)	(13,057)	(12,769)
40187	Southampton Co School Bd	(34,522)	(31,911)	(25,948)	(26,690)	(12,981)	(869)
40188	Spotsylvania Co School Bd	(215,498)	(154,634)	(78,620)	(149,996)	(109,241)	(45,727)
40189	Stafford County School Board	345,563	332,431	421,121	263,909	188,228	113,775
40190	Surry County Schools	(41,267)	(38,983)	(29,754)	(19,427)	(10,690)	(5,557)
40191	Sussex County School Board	(26,866)	(22,422)	(17,380)	(17,984)	(13,548)	(5,242)
40192	Tazewell County Schools	(104,984)	(79,761)	(33,862)	(17,377)	(8,022)	3,021
40193	Warren County School Board	(7,922)	(8,225)	9,761	130	(6,880)	(16,080)
40195	Washington County School Board	(109,225)	(91,768)	(54,798)	(54,663)	(48,297)	(26,940)
40196	Westmoreland Co School Bd	(20,213)	(27,145)	(14,807)	(17,237)	(15,540)	(4,303)
40197	Wise County School Board	(36,068)	7,289	36,629	17,255	(10,213)	(15,135)
40198	Wythe County School Board	(42,557)	(32,542)	(10,879)	(9,128)	(1,155)	5,727
40199	York County School Board	(132,575)	(99,356)	(65,701)	(109,520)	(89,375)	(23,807)
40200	Alexandria City School Board	(258,463)	(257,736)	(199,618)	(285,141)	(266,776)	(125,578)
40201	Bristol City School Bd	(20,536)	(10,792)	3,295	(3,426)	(13,659)	(1,477)
40202	Buena Vista City Schools	(23,190)	(19,339)	(14,358)	(12,845)	(1,010)	(234)
40203	Charlottesville Public Schools	(94,917)	(93,302)	(77,136)	(96,925)	(74,453)	(43,975)
40205	Danville City Schools	13,043	38,460	30,620	(19,865)	(8,069)	(2,540)
40206	Fredericksburg City Schools	(12,048)	(9,128)	6,942	3,913	14,279	5,542
40207	Hampton City Schools	(217,506)	(186,853)	(55,502)	(44,185)	(53,832)	(35,453)
40208	Harrisonburg City School Bd	104,399	75,150	76,688	45,149	30,721	14,478
40209	Hopewell City School Board	5,189	145	12,357	(315)	19,899	10,659
40210	Lynchburg Public Schools	(199,832)	(166,836)	(90,819)	(72,596)	(25,564)	(5,690)
40211	Newport News Public Schools	(390,576)	(343,151)	(219,350)	(208,256)	(167,780)	(51,630)
40212	Norfolk Public Schools	(1,055,585)	(833,413)	(597,506)	(561,415)	(479,192)	(223,178)
40213	Petersburg City Schools	(21,233)	6,633	18,513	(349)	(3,064)	(8,563)
40214	Portsmouth School Board	(337,434)	(291,577)	(246,831)	(257,215)	(263,411)	(132,773)
40215	Radford City School Board	(12,394)	(13,651)	(6,211)	(7,135)	(340)	(4,995)
40216	Richmond Public Schools	5,270	27,203	64,913	159,045	(195,169)	(189,781)
40217	Roanoke City School Board	137,573	152,212	215,520	191,622	181,464	185,985
40219	Staunton City Schools	(23,159)	(16,250)	(1,097)	(2,624)	3,077	(562)
40220	Suffolk City School Board	(117,425)	(98,323)	(84,467)	(112,581)	(94,714)	(11,840)
40222	Winchester Public Schools	(35,409)	(22,940)	4,922	(615)	1,216	5,597
40223	Martinsville City Schools	(49,604)	(41,954)	(33,634)	(26,323)	(18,574)	(7,566)
40224	Falls Church Public Schools	(20,666)	(14,698)	(9,865)	(28,645)	(7,715)	8,563
40225	Colonial Heights City Schools	(34,423)	(28,480)	(16,346)	(18,824)	(16,233)	(3,801)
40230	Covington City School Board	(124,949)	(125,374)	(119,768)	(116,824)	(110,740)	(17,534)
40231	Fairfax City School Board	(395)	(392)	(312)	(290)	(263)	(133)
40232	Franklin City Public Schools	(32,437)	(21,422)	(3,660)	7,759	5,456	9,412
40233	Chesapeake Public Schools	106,529	112,325	231,013	92,476	68,717	100,225
40234	Va Beach City School Board	(1,063,430)	(979,295)	(721,803)	(745,574)	(591,519)	(270,134)
40236	Manassas Park City Schools	(23,733)	(13,251)	(5,730)	(15,800)	(22,250)	(1,627)
40306	Town Of West Point School Bd	(8,588)	(13,114)	(10,077)	(10,322)	(5,630)	1,888
40307	Lexington City School Board	2,102	1,318	1,846	(1,109)	(2,486)	(2,196)
40308	Waynesboro Public Schools	8,844	13,319	32,522	35,103	34,705	28,360
40309	Town Of Colonial Beach Schools	3,112	2,768	7,089	6,914	6,256	8,949
40313	Galax City Schools	(5,445)	(1,831)	3,437	3,718	5,696	1,420
40314	Norton City Schools	(1,565)	3,479	10,893	10,304	6,273	650
40332	Manassas City Schools	(88,912)	(40,510)	10,443	(10,271)	(56,177)	(27,852)
40335	City Of Salem Schools	(12,464)	(9,360)	3,204	(421)	4,021	(4,504)
40402	Williamsburg-James City Co Sch	(77,238)	(57,011)	(23,565)	(67,364)	(26,033)	(21,978)
40403	Poquoson City Public Schools	(41,889)	(39,598)	(30,590)	(32,061)	(26,885)	(13,827)
40410	Valley Vo-Tech Center	(4,330)	(3,158)	(1,530)	(2,165)	(292)	1,390
40412	Charlottesville/Albemarle Tech Edu Center	5,602	6,269	7,424	5,022	4,743	853
40414	Jackson River Technical Ctr	(16,718)	(13,082)	(13,276)	(12,770)	(12,516)	(1,999)
40415	New Horizons Technical Ctr	(4,736)	(9,103)	(7,340)	(7,293)	(8,991)	(3,879)



Health Insurance Credit - Teachers

Appendix 11 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40416	Northern Neck Reg Voc Ctr	(7,848)	(6,825)	(6,596)	(7,260)	(6,767)	(4,798)
40417	Rowanty Vo-Tech Center	488	1,254	1,908	51	(168)	(553)
40418	Amelia-Nottoway Technical Center	2,036	2,047	1,735	1,350	2,143	690
40421	Northern Neck Regional Special Education Program	(4,950)	(5,640)	(5,269)	(4,976)	(537)	1,210
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	(9,469)	(9,528)	(4,778)	(1,892)	(3,763)	(1,828)
40424	Appomattox Region Governor'S School	3,471	5,643	6,240	2,780	164	353
40425	Bridging Communities Regional Career And Tech Center	811	225	310	1,006	2,031	335
Total for VRS Health Insurance Credit - Teachers ⁽¹⁾		(5,450,451)	(5,177,604)	(1,392,727)	(5,519,053)	(5,847,776)	(2,365,395)

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Teachers systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.



Health Insurance Credit - Teachers

Appendix 12 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
VRS Health Insurance Credit - Teachers Total⁽¹⁾		1,249,047,027	1,211,417,400	1,370,248,366	1,076,821,956
Employer Allocation					
40100	Accomack County School Board	4,013,062	3,749,700	4,241,330	3,333,087
40101	Albemarle County Schools	15,049,637	14,884,564	16,836,105	13,230,804
40102	Alleghany County School Board	2,375,187	2,197,511	2,485,631	1,953,355
40103	Amelia County School Board	1,279,149	1,222,320	1,382,581	1,086,513
40104	Amherst County School Board	3,564,029	3,417,287	3,865,334	3,037,607
40105	Appomattox County School Board	1,769,399	1,707,372	1,931,228	1,517,673
40106	Arlington Public Schools	43,853,899	44,376,521	50,194,801	39,446,034
40107	Augusta County School Board	8,563,963	8,536,737	9,656,003	7,588,257
40108	Bath County School Board	620,776	596,381	674,573	530,119
40109	Bedford County School Board	7,443,818	7,148,211	8,085,425	6,354,003
40110	Bland County School Board	539,463	500,194	565,776	444,620
40111	Botetourt County Schools	3,893,778	3,742,311	4,232,971	3,326,518
40112	Brunswick County Public Schools	1,152,995	1,069,803	1,210,066	950,941
40113	Buchanan County School Board	1,791,258	1,734,629	1,962,059	1,541,901
40114	Buckingham County School Board	1,652,364	1,628,145	1,841,614	1,447,249
40115	Campbell County School Board	6,024,401	5,873,436	6,643,512	5,220,864
40116	Caroline County School Board	3,149,221	3,136,360	3,547,573	2,787,892
40117	Carroll County School Board	3,024,067	2,891,290	3,270,372	2,570,051
40118	Charles City Co School Bd	539,088	504,798	570,982	448,712
40119	Charlotte County School Board	4,126,475	2,464,265	2,787,359	2,190,471
40120	Chesterfield Co School Bd	49,141,862	49,572,896	56,072,482	44,065,062
40121	Clarke County School Board	1,799,751	1,751,831	1,981,516	1,557,192
40122	Craig County School Board	508,986	492,199	556,732	437,513
40123	Culpeper County School Board	6,611,078	6,420,633	7,262,453	5,707,264
40124	Cumberland County School Board	1,225,564	1,171,562	1,325,167	1,041,395
40125	Dickenson County School Board	1,399,057	1,381,864	1,563,042	1,228,331
40126	Dinwiddie County School Board	3,587,886	3,478,101	3,934,120	3,091,664
40128	Essex County Public Schools	1,114,649	1,077,798	1,219,110	958,048
40129	Fairfax County Public Schools	222,176,275	212,387,152	240,233,588	188,789,718
40130	Fauquier County School Board	10,565,809	10,540,179	11,922,120	9,369,105
40131	Floyd County School Board	1,557,311	1,454,064	1,644,709	1,292,509
40132	Fluvanna County Public Schools	3,411,771	3,288,029	3,719,128	2,922,710
40133	Franklin County Public Schools	5,877,888	5,455,739	6,171,051	4,849,575
40134	Frederick County School Board	13,648,082	12,956,351	14,655,080	11,516,826
40135	Giles County Schools	1,805,871	1,875,032	2,120,870	1,666,705
40136	Gloucester County School Board	4,698,913	4,522,342	5,115,274	4,019,884
40137	Goochland County School Board	2,347,833	2,307,023	2,609,501	2,050,700
40138	Grayson County School Board	1,372,452	1,357,272	1,535,226	1,206,471
40139	Greene County Public Schools	2,592,896	2,540,585	2,873,685	2,258,311
40140	Greensville County Public Schools	1,847,715	1,823,910	2,063,046	1,621,263
40141	Halifax County School Board	4,067,145	3,924,508	4,439,057	3,488,472
40142	Hanover County Public Schools	15,170,669	14,684,681	16,610,014	13,053,128
40143	Henrico Co School Board	42,085,748	40,173,387	45,440,587	35,709,893
40144	Henry County Public Schools	5,494,181	5,457,314	6,172,832	4,850,975
40145	Highland County School Board	263,049	245,675	277,886	218,379
40146	Isle Of Wight County Schools	4,664,814	4,584,730	5,185,842	4,075,340
40148	King George Co School Board	3,476,596	3,532,857	3,996,055	3,140,336
40149	King And Queen County School Board	731,567	713,767	807,350	634,463
40150	King William Co School Board	1,725,932	1,531,474	1,732,268	1,361,318
40151	Lancaster County Public Schools	980,502	848,840	960,133	754,529
40152	Lee County School Board	2,640,984	2,483,769	2,809,420	2,207,808
40153	Loudoun County School Board	106,696,552	101,149,113	114,410,943	89,910,865
40154	Louisa County Public Schools	4,732,138	4,655,962	5,266,413	4,138,658
40155	Lunenburg County School Board	1,281,022	1,297,549	1,467,673	1,153,384
40156	Madison County School Board	1,445,022	1,420,750	1,607,027	1,262,897
40157	Mathews County School Board	1,056,943	963,804	1,090,170	856,720
40158	Mecklenburg Co School Board	3,470,226	3,285,243	3,715,977	2,920,233
40159	Middlesex County School Board	1,268,657	1,269,323	1,435,746	1,128,294
40160	Montgomery County School Board	8,731,834	8,242,242	9,322,896	7,326,481
40162	Nelson County Public Schools	1,599,154	1,543,588	1,745,970	1,372,087
40163	New Kent County School Board	2,601,264	2,637,013	2,982,757	2,344,026
40165	Northampton County Schools	1,288,142	1,198,698	1,355,861	1,065,515



Health Insurance Credit - Teachers

Appendix 12 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40166	Northumberland Co School Bd	1,246,673	1,238,917	1,401,353	1,101,266
40167	Nottoway County School Board	1,487,115	1,436,378	1,624,703	1,276,788
40168	Orange County Public Schools	3,937,869	3,822,749	4,323,956	3,398,019
40169	Page County Public Schools	2,637,861	2,649,612	2,997,007	2,355,225
40170	Patrick County School Board	1,796,504	1,789,627	2,024,268	1,590,789
40171	Pittsylvania Co School Bd	6,312,182	6,235,044	7,052,531	5,542,295
40172	Powhatan County School Board	3,582,016	3,379,128	3,822,171	3,003,687
40173	Prince Edward Co School Bd	1,515,843	1,371,567	1,551,395	1,219,178
40174	Prince George Co School Bd	4,737,259	4,563,167	5,161,452	4,056,173
40176	Prince William Co School Bd	86,056,058	87,381,354	98,838,070	77,672,783
40177	Pulaski County School Board	3,152,344	3,219,826	3,641,983	2,862,085
40178	Rappahannock Co School Board	876,331	864,346	977,672	768,312
40179	Richmond County School Board	1,073,555	1,038,548	1,174,714	923,159
40180	Roanoke County School Board	11,667,718	11,305,916	12,788,254	10,049,764
40181	Rockbridge Co School Bd	2,401,042	2,300,239	2,601,828	2,044,670
40182	Rockingham Co School Bd	10,243,805	10,076,328	11,397,452	8,956,790
40183	Russell County School Board	2,639,735	2,440,279	2,760,228	2,169,150
40184	Scott County School Board	3,000,335	2,919,637	3,302,436	2,595,249
40185	Shenandoah County School Board	5,349,666	5,076,929	5,742,574	4,512,853
40186	Smyth County School Board	3,334,205	3,166,039	3,581,144	2,814,274
40187	Southampton Co School Bd	1,829,853	1,803,316	2,039,752	1,602,957
40188	Spotsylvania Co School Bd	19,297,019	18,642,260	21,086,478	16,570,998
40189	Stafford County School Board	25,785,441	26,121,551	29,546,391	23,219,296
40190	Surry County Schools	1,020,471	962,592	1,088,799	855,643
40191	Sussex County School Board	1,109,903	1,057,567	1,196,227	940,066
40192	Tazewell County Schools	3,536,176	3,509,234	3,969,335	3,119,338
40193	Warren County School Board	4,757,993	4,523,796	5,116,918	4,021,176
40195	Washington County School Board	5,167,056	4,880,922	5,520,868	4,338,623
40196	Westmoreland Co School Bd	1,379,197	1,333,892	1,508,780	1,185,689
40197	Wise County School Board	4,434,740	4,228,452	4,782,852	3,758,647
40198	Wythe County School Board	3,016,697	3,015,218	3,410,548	2,680,210
40199	York County School Board	10,127,019	9,834,529	11,123,950	8,741,856
40200	Alexandria City School Board	22,679,437	21,436,637	24,247,230	19,054,903
40201	Bristol City School Bd	1,858,581	1,832,753	2,073,049	1,629,124
40202	Buena Vista City Schools	699,216	681,907	771,313	606,143
40203	Charlottesville Public Schools	5,802,571	5,373,000	6,077,463	4,776,028
40205	Danville City Schools	5,306,824	5,189,954	5,870,418	4,613,321
40206	Fredericksburg City Schools	3,555,661	3,517,108	3,978,242	3,126,337
40207	Hampton City Schools	16,390,863	15,822,323	17,896,814	14,064,372
40208	Harrisonburg City School Bd	6,567,861	6,538,868	7,396,190	5,812,362
40209	Hopewell City School Board	3,874,043	3,867,208	4,374,244	3,437,539
40210	Lynchburg Public Schools	7,773,066	7,596,435	8,592,416	6,752,427
40211	Newport News Public Schools	23,326,818	22,640,422	25,608,846	20,124,941
40212	Norfolk Public Schools	29,101,160	27,116,246	30,671,502	24,103,475
40213	Petersburg City Schools	3,747,264	3,597,304	4,068,953	3,197,623
40214	Portsmouth School Board	11,591,277	10,493,782	11,869,639	9,327,863
40215	Radford City School Board	1,349,845	1,274,290	1,441,364	1,132,709
40216	Richmond Public Schools	27,352,870	25,437,464	28,772,612	22,611,215
40217	Roanoke City School Board	12,186,198	13,485,862	15,254,016	11,987,505
40219	Staunton City Schools	2,623,248	2,561,421	2,897,253	2,276,832
40220	Suffolk City School Board	11,346,588	11,163,090	12,626,702	9,922,807
40222	Winchester Public Schools	4,458,472	4,425,187	5,005,380	3,933,523
40223	Martinsville City Schools	1,600,403	1,524,932	1,724,869	1,355,503
40224	Falls Church Public Schools	3,883,036	3,898,705	4,409,870	3,465,536
40225	Colonial Heights City Schools	2,800,612	2,735,502	3,094,158	2,431,572
40230	Covington City School Board	0	0	0	0
40231	Fairfax City School Board	13,115	11,993	13,565	10,661
40232	Franklin City Public Schools	924,170	991,909	1,121,959	881,702
40233	Chesapeake Public Schools	36,241,210	36,418,841	41,193,777	32,372,498
40234	Va Beach City School Board	59,115,873	56,251,561	63,626,798	50,001,689
40236	Manassas Park City Schools	3,290,738	3,248,658	3,674,595	2,887,713
40306	Town Of West Point School Bd	741,434	753,259	852,020	669,568
40307	Lexington City School Board	478,135	451,859	511,103	401,655
40308	Waynesboro Public Schools	2,722,172	2,893,349	3,272,701	2,571,882
40309	Town Of Colonial Beach Schools	514,982	582,692	659,089	517,951



Health Insurance Credit - Teachers

Appendix 12 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40313	Galax City Schools	1,112,651	1,096,454	1,240,212	974,632
40314	Norton City Schools	611,533	597,592	675,944	531,196
40332	Manassas City Schools	8,594,190	8,265,622	9,349,342	7,347,264
40335	City Of Salem Schools	3,510,695	3,392,938	3,837,792	3,015,963
40402	Williamsburg-James City Co Sch	10,691,214	10,301,288	11,651,907	9,156,756
40403	Poquoson City Public Schools	1,650,740	1,525,417	1,725,417	1,355,934
40410	Valley Vo-Tech Center	275,789	283,956	321,186	252,407
40412	Charlottesville/Albemarle Tech Edu Center	218,208	215,027	243,219	191,136
40414	Jackson River Technical Ctr	0	0	0	0
40415	New Horizons Technical Ctr	1,306,877	1,259,268	1,424,373	1,119,356
40416	Northern Neck Reg Voc Ctr	166,748	127,320	144,013	113,174
40417	Rowanty Vo-Tech Center	129,651	121,990	137,984	108,436
40418	Amelia-Nottoway Technical Center	45,340	47,609	53,851	42,319
40421	Northern Neck Regional Special Education Program	79,564	89,281	100,987	79,362
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	646,257	622,911	704,582	553,702
40424	Appomattox Region Governor'S School	309,639	307,579	347,906	273,405
40425	Bridging Communities Regional Career And Tech Center	80,688	78,984	89,340	70,209
Total for VRS Health Insurance Credit - Teachers ⁽¹⁾		1,249,047,027	1,211,417,400	1,370,248,366	1,076,821,956

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Teachers systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.



Health Insurance Credit - Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55100	Accomack County	5,283	846	24,581	30,710	21,813	-	-	21,813	17,919
55103	Amelia County	2,728	-	13,402	16,130	6,697	13	-	6,710	6,787
55104	Amherst County	152	-	36,123	36,275	19,161	961	-	20,122	11,824
55110	Bland County	1,486	155	277	1,918	6,113	-	2,007	8,120	10
55122	Craig County	3,722	-	4,770	8,492	711	168	-	879	7,710
55128	Essex County	2,459	466	1,349	4,274	12,946	-	5,288	18,234	(2,700)
55132	Fluvanna County	-	-	1,230	1,230	19,527	1,024	11,601	32,152	(12,074)
55136	Gloucester County	23,158	-	26,210	49,368	25,424	2,959	-	28,383	11,303
55139	Greene County	-	-	13,252	13,252	6,987	1,039	-	8,026	1,294
55140	Greensville County	10,471	-	7,276	17,747	14,516	855	-	15,371	3,671
55141	Halifax County	3,604	-	27,079	30,683	3,184	372	-	3,556	12,539
55142	Hanover County	122,811	-	131,602	254,413	108,680	4,648	2,350	115,678	97,973
55144	Henry County	18,503	-	54,442	72,945	7,263	3,127	-	10,390	14,310
55146	Isle of Wight County	13,696	-	43,315	57,011	13,522	1,840	-	15,362	24,234
55147	James City County	71,899	-	107,865	179,764	85,171	8,661	-	93,832	88,775
55149	King and Queen County	9,441	225	16,784	26,450	12,320	-	197	12,517	5,836
55154	Louisa County	10,683	-	30,706	41,389	21,862	727	399	22,988	6,230
55156	Madison County	22,053	-	806	22,859	9,662	622	6,053	16,337	1,718
55157	Mathews County	2,633	318	8,244	11,195	875	-	-	875	5,941
55163	New Kent County	29,234	231	5,436	34,901	22,685	-	1,094	23,779	6,555
55166	Northumberland County	4,147	-	7,323	11,470	6,452	575	350	7,377	327
55170	Patrick County	15,740	649	6,749	23,138	22,786	-	19,819	42,605	4,069
55171	Pittsylvania County	134,223	-	26,020	160,243	263,765	6,922	-	270,687	80,567
55172	Powhatan County	5,273	-	14,677	19,950	39,503	73	-	39,576	671
55176	Prince William County	363,046	-	600,760	963,806	132,316	48,081	14,795	195,192	596,432
55177	Pulaski County	18,828	-	42,751	61,579	27,623	1,464	-	29,087	12,592
55178	Rappahannock County	7,441	-	7,094	14,535	827	290	-	1,117	6,110
55180	Roanoke County	70,481	-	186,203	256,684	27,598	4,092	-	31,690	147,385
55183	Russell County	8,065	-	22,188	30,253	3,145	689	-	3,834	20,957
55185	Shenandoah County	6,356	-	55,857	62,213	21,853	2,847	1,281	25,981	9,728
55187	Southampton County	25,800	-	7,102	32,902	3,774	1,555	-	5,329	10,727
55189	Stafford County	48,966	-	36,238	85,204	47,352	10,456	268	58,076	26,894
55192	Tazewell County	17,490	-	46,502	63,992	323	2,932	-	3,255	24,136
55195	Washington County	9,897	-	16,322	26,219	14,584	2,666	-	17,250	3,506
55196	Westmoreland County	7,411	147	11,609	19,167	10,726	-	-	10,726	9,319
55197	Wise County	5,471	-	48,387	53,858	4,342	1,521	-	5,863	12,814
55198	Wythe County	8,620	-	23,175	31,795	6,922	1,079	-	8,001	8,347
55199	York County	18,182	-	84,054	102,236	53,844	12,031	-	65,875	43,050
55215	City of Radford	2,032	-	50,056	52,088	28,224	1,950	-	30,174	27,156



Health Insurance Credit - Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55217	City of Roanoke	171,462	-	32,728	204,190	301,697	4,115	-	305,812	104,639
55222	City of Winchester	4,470	-	117,743	122,213	52,750	5,589	2,407	60,746	24,966
55228	Town of Middletown	628	-	2,453	3,081	3,517	49	13	3,579	566
55230	City of Covington	228	-	15,061	15,289	36,989	923	-	37,912	9,258
55300	Town of Abingdon	107,311	1,037	3,078	111,426	34,547	-	824	35,371	33,277
55301	Town of Dumfries	13,878	-	1,052	14,930	624	284	-	908	5,036
55312	Town of Hamilton	116	17	3,728	3,861	562	-	-	562	761
55321	Town of Woodstock	9,590	-	2,043	11,633	1,516	795	2,536	4,847	7,470
55326	Town of Pearisburg	3,515	-	8,422	11,937	13,736	336	26	14,098	3,273
55332	City of Manassas	31,617	-	56,724	88,341	32,353	7,532	380	40,265	53,909
55342	Town of Lawrenceville	54	-	8,106	8,160	9,267	455	-	9,722	1,888
55344	Town of Stanley	575	-	8,761	9,336	6,158	279	-	6,437	3,170
55357	Town of Strasburg	9,464	-	15,390	24,854	10,348	1,058	483	11,889	5,515
55365	City of Poquoson	11,779	-	16,170	27,949	22,278	1,937	-	24,215	15,260
55385	Town of Kenbridge	292	-	13,775	14,067	7,838	130	-	7,968	2,195
55393	Town of Shenandoah	1,316	-	3,345	4,661	3,757	317	-	4,074	1,730
55396	Town of Kilmarnock	641	-	2,215	2,856	2,195	402	-	2,597	(686)
55411	Hampton Roads Sanitation Dist	101,817	-	76,402	178,219	38,062	11,017	-	49,079	129,650
55425	Colonial Behavioral Health	38,437	-	2,487	40,924	21,863	2,110	26,571	50,544	2,400
55440	Shenandoah Valley Juvenile Center	1,341	-	570	1,911	4,268	694	6,486	11,448	(997)
55447	Rappahannock Area Comm Svcs	20,346	-	19,967	40,313	1,312	3,288	2,236	6,836	13,471
55450	Meherrin Regional Library	3,803	-	877	4,680	90	226	301	617	3,681
55454	Greensville - Emporia So Svcs	2,127	-	1,030	3,157	3,320	81	-	3,401	5,189
55455	James City Service Authority	861	-	3,580	4,441	10,562	1,241	19	11,822	(1,096)
55456	Accomack/Northampton Plan	25,274	462	5,122	30,858	29,321	-	-	29,321	3,930
55472	District 19 Community Services Board	13,863	-	4,742	18,605	6,753	3,340	3,165	13,258	7,676
55477	Frederick Co Sanitation Auth	3,623	-	1,050	4,673	10,318	863	6,821	18,002	(940)
55478	Western Tidewater Comm Svcs	954	-	32,880	33,834	41,163	4,332	1,313	46,808	345
55487	Capital Region Airport Comm	44,634	667	14,067	59,368	22,982	-	1,079	24,061	41,437
55489	Harrisonburg Rockingham Community Services Board	27,249	-	3,349	30,598	11,892	2,177	20,431	34,500	5,215
55493	Planning Dis One Behavioral Health Svcs	158	105	4,098	4,361	6,993	-	-	6,993	(2,471)
55500	Alexandria City School Board	-	1,872	32,537	34,409	163,089	-	-	163,089	9,079
55501	Albemarle County Schools	-	2,067	96,132	98,199	267,403	-	-	267,403	(2,560)
55502	Alleghany Highlands Public Schools	61,115	-	11,758	72,873	6,308	963	-	7,271	19,243
55503	Charlottesville Public Schools	-	392	10,059	10,451	121,653	-	-	121,653	(12,707)
55504	Amherst County School Board	-	763	11,580	12,343	80,370	-	-	80,370	961
55505	Appomattox County School Board	927	-	7,294	8,221	508	408	-	916	7,858
55506	Arlington Public Schools	52,137	1,868	15,131	69,136	53,773	-	-	53,773	65,979
55507	Augusta County School Board	-	375	30,560	30,935	111,159	-	-	111,159	(3,815)
55508	Bath County School Board	-	-	3,352	3,352	8,338	70	-	8,408	7,846



Health Insurance Credit - Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55509	Bedford County School Board	-	1,283	21,291	22,574	311,573	-	-	311,573	(33,075)
55510	Bland County School Board	3,155	17	1,514	4,686	17,079	-	-	17,079	1,016
55511	Botetourt County Schools	528	-	3,062	3,590	5,975	238	4,563	10,776	14,855
55512	Norfolk Public Schools	-	4,570	34,442	39,012	798,430	-	-	798,430	(82,337)
55513	Petersburg City Schools	-	1,069	10,740	11,809	136,378	-	-	136,378	(19,889)
55514	Buckingham County School Board	-	273	12,990	13,263	39,812	-	-	39,812	(669)
55515	Radford City School Board	268	65	206	539	6,668	-	3,687	10,355	(2,970)
55516	Caroline County School Board	-	368	1,078	1,446	76,202	-	2,237	78,439	(12,224)
55517	Carroll County School Board	2,661	548	26,471	29,680	43,110	-	-	43,110	7,062
55518	Charles City Co School Bd	-	64	3,259	3,323	14,820	-	-	14,820	(324)
55519	Charlotte County School Board	1	181	3,050	3,232	36,010	-	-	36,010	(4,302)
55520	Chesterfield Co School Bd	37,103	3,166	65,948	106,217	459,873	-	-	459,873	48,218
55521	Clarke County School Board	1,400	124	2,825	4,349	11,723	-	-	11,723	2,717
55522	Winchester Public Schools	131	-	4,576	4,707	13,612	838	-	14,450	275
55523	Culpeper County School Board	6,781	-	11,874	18,655	15,390	3,059	-	18,449	1,139
55524	Cumberland County School Board	-	157	7,760	7,917	19,374	-	-	19,374	3,553
55525	Dickenson County School Board	-	390	4,186	4,576	112,813	-	-	112,813	(15,984)
55526	Dinwiddie County School Board	-	276	4,009	4,285	50,402	-	-	50,402	(2,143)
55528	Essex County Public Schools	3,794	377	5,371	9,542	75,503	-	-	75,503	(8,280)
55530	Covington City School Board	446	318	3,643	4,407	8,172	-	-	8,172	(43,017)
55531	Floyd County School Board	-	397	4,573	4,970	88,656	-	-	88,656	(14,754)
55532	Fluvanna County Public Schools	-	538	21,624	22,162	65,583	-	-	65,583	3,423
55533	Chesapeake Public Schools	-	5,725	87,558	93,283	1,137,454	-	-	1,137,454	(98,846)
55534	Va Beach City School Board	-	12,384	296,304	308,688	2,249,676	-	-	2,249,676	(132,208)
55535	Giles County Schools	-	398	23,239	23,637	41,707	-	-	41,707	1,378
55536	Gloucester County School Board	6,742	-	54,082	60,824	10,927	318	-	11,245	40,181
55537	Goochland County School Board	-	238	3,615	3,853	22,078	-	-	22,078	265
55538	Grayson County School Board	-	338	6,757	7,095	45,782	-	-	45,782	1,371
55539	Greene County Public Schools	-	493	11,675	12,168	71,073	-	-	71,073	(2,332)
55540	Greensville County Public Schools	-	273	1,492	1,765	47,847	-	-	47,847	(10,662)
55541	Halifax County School Board	16,351	250	30,282	46,883	-	-	-	-	63,482
55542	Hanover County Public Schools	-	1,265	79,680	80,945	249,432	-	-	249,432	(17,850)
55543	Henrico Co School Board	-	81	39,383	39,464	14,750	-	-	14,750	(75,701)
55544	Henry County Public Schools	1	645	27,701	28,347	176,463	-	-	176,463	(30,847)
55545	Highland County School Board	-	19	81	100	2,011	-	677	2,688	(23)
55546	Isle of Wight County Schools	-	260	10,087	10,347	35,330	-	-	35,330	(383)
55548	King George Co School Board	-	616	18,369	18,985	96,873	-	-	96,873	(7,522)
55549	King and Queen County School Board	-	254	17,090	17,344	43,804	-	-	43,804	(2,442)
55550	King William Co School Board	-	391	5,766	6,157	28,058	-	-	28,058	1,630
55551	Lancaster County Public Schools	-	218	1,117	1,335	37,317	-	-	37,317	(5,544)



Health Insurance Credit - Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55552	Lee County School Board	153,564	-	45,339	198,903	-	3,500	5,485	8,985	147,111
55553	Loudoun County School Board	16,949	-	179,820	196,769	54,736	20,123	-	74,859	115,701
55554	Louisa County Public Schools	10,329	-	3,121	13,450	19,738	3,146	-	22,884	(781)
55555	Lunenburg County School Board	1	203	8,399	8,603	42,815	-	-	42,815	(4,376)
55556	Madison County School Board	169	130	2,917	3,216	25,548	-	-	25,548	624
55557	Mathews County School Board	431	370	9,654	10,455	44,886	-	-	44,886	(3,893)
55558	Mecklenburg Co School Board	-	332	13,332	13,664	85,277	-	-	85,277	(5,982)
55559	Middlesex County School Board	1,456	309	-	1,765	42,582	-	9,176	51,758	(20,401)
55560	Montgomery County School Board	-	617	55,472	56,089	170,841	-	-	170,841	(10,437)
55562	Nelson County Public Schools	-	391	9,097	9,488	58,665	-	-	58,665	2,222
55563	New Kent County School Board	1,615	355	7,394	9,364	56,112	-	-	56,112	(5,925)
55565	Northampton County Schools	-	105	9,035	9,140	14,812	-	-	14,812	2,512
55566	Northumberland Co School Bd	-	198	1,138	1,336	78,536	-	-	78,536	(20,476)
55567	Nottoway County School Board	-	282	18,844	19,126	81,591	-	-	81,591	(6,667)
55568	Orange County Public Schools	-	774	7,074	7,848	111,797	-	-	111,797	(8,498)
55569	Page County Public Schools	-	523	16,095	16,618	97,697	-	-	97,697	(3,811)
55570	Patrick County School Board	-	259	11,827	12,086	79,161	-	-	79,161	(2,745)
55571	Pittsylvania Co School Bd	9,054	1,614	42,606	53,274	1,353	-	-	1,353	33,259
55572	Powhatan County School Board	-	699	6,984	7,683	87,486	-	-	87,486	(6,020)
55573	Prince Edward Co School Bd	1	240	6,734	6,975	37,342	-	-	37,342	(3,987)
55574	Prince George Co School Bd	6,964	586	12,435	19,985	18,304	-	-	18,304	54,013
55576	Prince William Co School Bd	-	-	189,279	189,279	147,543	16,967	-	164,510	68,145
55577	Pulaski County School Board	-	576	15,836	16,412	107,004	-	-	107,004	(9,551)
55578	Rappahannock Co School Board	343	-	1,548	1,891	11,488	565	-	12,053	(3,758)
55579	Richmond County School Board	-	17	3,323	3,340	4,861	-	-	4,861	508
55580	Roanoke County School Board	-	195	-	195	121,351	-	-	121,351	(78,385)
55581	Rockbridge Co School Bd	-	523	15,229	15,752	95,398	-	-	95,398	(22,353)
55582	Rockingham Co School Bd	3,049	-	7,762	10,811	14,341	5,544	-	19,885	47,511
55583	Russell County School Board	11,990	1,464	14,678	28,132	79,098	-	-	79,098	(9,470)
55584	Scott County School Board	-	805	14,774	15,579	113,398	-	-	113,398	(1,941)
55585	Shenandoah County School Board	-	355	23,198	23,553	61,288	-	-	61,288	14,815
55586	Smyth County School Board	-	504	18,831	19,335	150,495	-	-	150,495	(14,479)
55587	Southampton Co School Bd	-	228	13,699	13,927	61,224	-	-	61,224	(4,096)
55588	Spotsylvania Co School Bd	10,386	895	55,141	66,422	128,072	-	-	128,072	34,285
55589	Stafford County School Board	115,205	-	31,274	146,479	43,523	2,572	-	46,095	65,230
55590	Surry County Schools	-	419	7,766	8,185	80,089	-	-	80,089	(11,538)
55591	Sussex County School Board	696	136	4,929	5,761	41,497	-	-	41,497	(4,488)
55592	Tazewell County Schools	-	1,096	8,910	10,006	271,199	-	-	271,199	(35,786)
55593	Warren County School Board	-	255	31,182	31,437	69,601	-	-	69,601	(3,128)
55595	Washington County School Board	4,350	413	7,579	12,342	45,223	-	-	45,223	20,714



Health Insurance Credit - Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55596	Westmoreland Co School Bd	-	340	1,071	1,411	41,782	-	-	41,782	(9,891)
55597	Wise County School Board	8,852	-	15,693	24,545	26,860	1,406	-	28,266	12,600
55598	Wythe County School Board	15,417	571	21,597	37,585	8	-	-	8	30,090
55599	York County School Board	88,819	1,287	25,080	115,186	14,812	-	-	14,812	117,548
55600	Accomack County School Board	-	698	22,302	23,000	116,727	-	-	116,727	(1,194)
55601	Bristol City School Bd	1,390	187	423	2,000	26,500	-	8,430	34,930	(4,442)
55602	Buena Vista City Schools	-	53	1,816	1,869	15,112	-	-	15,112	(1,080)
55603	Amelia County School Board	-	70	7,525	7,595	13,237	-	-	13,237	2,432
55605	Danville City Schools	-	363	6,169	6,532	56,199	-	-	56,199	(3,604)
55606	Franklin City Public Schools	6,268	-	2,665	8,933	5,150	403	88	5,641	808
55608	Harrisonburg City School Bd	-	473	5,903	6,376	82,774	-	-	82,774	(4,834)
55609	Hopewell City School Board	-	249	7,549	7,798	36,295	-	-	36,295	4,285
55610	Lynchburg Public Schools	-	790	5,354	6,144	105,289	-	-	105,289	(7,899)
55611	Fauquier County School Board	-	1,898	67,662	69,560	165,569	-	-	165,569	32,173
55612	Brunswick County Public Schools	1,862	-	6,129	7,991	10,196	743	-	10,939	1,522
55614	Portsmouth School Board	-	1,745	32,387	34,132	417,816	-	-	417,816	(49,457)
55615	Campbell County School Board	10,979	-	4,186	15,165	2,592	2,049	-	4,641	26,400
55616	Richmond Public Schools	-	3,787	82,311	86,098	615,524	-	-	615,524	(50,909)
55617	Roanoke City School Board	1,822	-	389	2,211	9,973	824	10,811	21,608	(1,614)
55619	Staunton City Schools	7,999	93	7,313	15,405	1,513	-	-	1,513	13,522
55620	Suffolk City School Board	-	2,471	37,641	40,112	221,043	-	-	221,043	7,011
55622	Craig County School Board	-	65	3,538	3,603	9,756	-	-	9,756	600
55623	Martinsville City Schools	-	126	2,018	2,144	47,071	-	-	47,071	(14,265)
55624	Appomattox Region Governor's School	-	20	97	117	4,119	-	515	4,634	(458)
55625	Colonial Heights City Schools	-	255	1,236	1,491	47,660	-	8,724	56,384	(6,716)
55632	Manassas City Schools	42,291	-	49,949	92,240	35,739	1,875	-	37,614	39,583
55633	Franklin County Public Schools	-	-	14,803	14,803	39,865	4,310	-	44,175	9,797
55634	Frederick County School Board	-	1,610	8,390	10,000	122,411	-	-	122,411	7,993
55635	City of Salem Schools	17,865	-	14,733	32,598	16,237	19	-	16,256	14,695
55636	Manassas Park City Schools	3,365	-	9,158	12,523	1,285	607	90	1,982	2,151
55637	Newport News Public Schools	6,169	-	654	6,823	17,100	352	10,773	28,225	9,686
55638	Town of West Point School Bd	-	52	8	60	1,170	-	124	1,294	80
55708	Waynesboro Public Schools	-	153	9,044	9,197	36,473	-	-	36,473	(1,773)
55710	Valley Vo-Tech Center	2,407	-	3,512	5,919	7,184	8	-	7,192	829
55711	New Horizons Technical Ctr	-	65	437	502	7,028	-	-	7,028	(533)
55713	Galax City Schools	-	206	3,413	3,619	18,703	-	-	18,703	(540)
55714	Norton City Schools	-	87	670	757	6,575	-	-	6,575	431
55802	Williamsburg-James City Co Sch	32,139	-	33,868	66,007	46,814	4,381	-	51,195	22,668
55803	Poquoson City Public Schools	-	43	3,321	3,364	1,884	-	-	1,884	5,338
55806	Fredericksburg City Schools	-	202	7,766	7,968	39,730	-	-	39,730	(279)



Health Insurance Credit - Political Subdivisions

Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Plan Investments	Change of Assumptions	Total	
55807	Hampton City Schools	-	1,428	15,104	16,532	244,022	-	-	244,022	(49,178)
55813	Buchanan County School Board	-	812	2,057	2,869	147,606	-	-	147,606	(36,454)
55814	Jackson River Technical Ctr	43	141	465	649	1,486	-	-	1,486	(1,169)
55815	Northern Neck Reg Voc Ctr	-	10	20	30	348	-	-	348	105
55859	Williamsburg Area Transit Authority	1,252	-	168	1,420	2,958	94	1,197	4,249	952
55860	Middle Peninsula Juvenile Detention Commission	1,819	-	1,328	3,147	3,650	73	51	3,774	1,826
55866	Hampton Roads Transportation Accountability Commission	429	-	7	436	1,634	1	1,858	3,493	(813)
55867	Pamunkey Regional Library	11,688	-	341	12,029	1,776	126	1,362	3,264	4,678
55868	Northern Virginia Transportation Authority	1,456	-	114	1,570	1,178	3	3,421	4,602	(868)
55874	Meherrin River Regional Jail Authority	25,182	-	2,173	27,355	26,555	954	26,801	54,310	(3,604)
55883	Western Virginia Regional Jail Authority	12,502	-	6,902	19,404	21,870	1,912	14,337	38,119	(766)
55886	Russell County PSA	2,191	-	335	2,526	2,082	152	2,442	4,676	63
55897	Prince William County Service Authority	12,385	-	6,158	18,543	60,801	4,333	208,638	273,772	(74,204)
55904	Appalachian Juvenile Commission	2,621	-	850	3,471	13,852	240	9,354	23,446	(469)
55909	Henry County Public Service Authority	4,243	-	13,942	18,185	6,313	432	-	6,745	12,505
55914	Rappahannock Juvenile Center	8,313	-	934	9,247	289	565	953	1,807	9,523
55918	Amherst County Service Auth	-	-	501	501	8,514	429	-	8,943	(2,215)
55919	Pepper'S Ferry Reg Wastewater	271	-	523	794	9,898	325	6,094	16,317	(3,775)
55926	Scott County Soil & Water Conservation District	1,584	-	78	1,662	417	-	-	417	508
55927	New River Resource Authority	24	-	4,327	4,351	4,728	324	386	5,438	(439)
55929	Greensville County Water and Sewer Authority	-	-	567	567	8,001	596	7,874	16,471	(5,595)
55930	Petersburg Redevelopment and Housing Authority	986	-	3,892	4,878	1,948	249	-	2,197	4,286
55932	Va Coalfield Economic Dev Auth	13	-	1,436	1,449	968	36	-	1,004	820
55940	Monacan Soil and Water Conservation District	1,571	-	70	1,641	834	129	295	1,258	410
55944	Central Virginia Waste Management Authority	-	-	3,630	3,630	3,514	139	62	3,715	42
55947	Tidewater Youth Services Commission	4,980	-	19,403	24,383	4,940	521	-	5,461	12,237
55954	Potomac and Rappahannock Transportation Commission	-	-	-	-	-	86	-	86	95,777
55957	Wise County Redevelopment and Housing Authority	600	-	603	1,203	2,720	221	-	2,941	1,531
55961	Pamunkey Regional Jail	59,474	156	27,340	86,970	33,180	-	-	33,180	22,331
55964	Virginia Biotechnology Research Partnership Authority	1,059	-	228	1,287	1,177	20	-	1,197	714
55977	Southside Regional Jail	26,668	-	3,703	30,371	4,091	505	20,496	25,092	9,126
55978	Evergreen Soil and Water Conservation District	376	2	205	583	84	-	164	248	221
55979	Roanoke Higher Education Authority	1,308	45	194	1,547	9,723	-	8,794	18,517	(4,474)
55982	Daniel Boone Soil and Water Conservation District	1,791	2	201	1,994	289	-	-	289	735
55983	Southside Behavioral Health	3,783	-	2,748	6,531	28,911	2,888	12,717	44,516	(9,362)
55995	Holston River Soil and Water Conservation District	1,630	5	839	2,474	504	-	141	645	517
Total Political Subdivisions		2,760,887	87,119	5,097,425	7,945,431	15,423,058	270,450	533,410	16,226,918	1,984,434



Health Insurance Credit - Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date							
Employer Code	Political Subdivision	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	741	380	3,599	2,594	1,502	81
55103	Amelia County	2,820	3,143	3,264	193	-	-
55104	Amherst County	972	(1,074)	5,930	7,381	2,944	-
55110	Bland County	(1,429)	(2,121)	(1,433)	(947)	(272)	-
55122	Craig County	5,373	1,621	513	106	-	-
55128	Essex County	(4,251)	(5,992)	(2,247)	(1,359)	(111)	-
55132	Fluvanna County	(13,123)	(11,784)	(4,617)	(1,398)	-	-
55136	Gloucester County	8,550	4,535	7,278	622	-	-
55139	Greene County	(208)	758	4,491	185	-	-
55140	Greensville County	2,610	1,051	(1,079)	(206)	-	-
55141	Halifax County	7,817	6,395	9,034	3,881	-	-
55142	Hanover County	30,886	26,691	48,703	30,519	1,811	125
55144	Henry County	13,610	10,889	20,728	12,296	5,032	-
55146	Isle of Wight County	8,894	9,896	15,181	7,678	-	-
55147	James City County	24,672	14,027	32,474	14,128	631	-
55149	King and Queen County	2,547	2,538	2,610	1,357	1,519	3,362
55154	Louisa County	733	423	5,823	4,803	2,808	3,811
55156	Madison County	1,296	905	4,510	2,718	(1,895)	(1,012)
55157	Mathews County	3,563	3,534	3,154	69	-	-
55163	New Kent County	994	801	3,271	2,995	3,175	(114)
55166	Northumberland County	(203)	(301)	2,040	1,634	923	-
55170	Patrick County	1,373	1,272	(5,858)	(7,828)	(6,441)	(1,985)
55171	Pittsylvania County	(39,939)	(44,526)	(28,120)	2,141	-	-
55172	Powhatan County	(6,325)	(6,493)	(4,035)	(4,071)	(328)	1,626
55176	Prince William County	120,449	97,223	229,843	129,542	111,295	80,262
55177	Pulaski County	5,540	5,524	13,237	5,363	2,828	-
55178	Rappahannock County	4,457	3,512	3,951	1,498	-	-
55180	Roanoke County	52,445	43,683	61,199	45,480	22,187	-
55183	Russell County	14,076	6,625	5,487	231	-	-
55185	Shenandoah County	1,605	642	11,141	8,025	7,414	7,405
55187	Southampton County	8,289	9,141	9,137	1,006	-	-
55189	Stafford County	3,816	(4,867)	22,709	7,484	(2,014)	-
55192	Tazewell County	21,452	16,579	19,681	3,025	-	-
55195	Washington County	2,851	136	5,535	447	-	-
55196	Westmoreland County	3,216	2,596	2,502	127	-	-
55197	Wise County	12,342	10,630	16,093	8,930	-	-
55198	Wythe County	7,209	5,185	11,017	383	-	-
55199	York County	8,321	(9,146)	29,843	6,808	535	-
55215	City of Radford	3,597	1,055	9,374	5,980	1,908	-
55217	City of Roanoke	(29,307)	(30,503)	(23,879)	(26,697)	(4,601)	13,365
55222	City of Winchester	(316)	(1,956)	20,499	17,229	19,359	6,652
55228	Town of Middletown	(107)	(77)	12	(250)	(76)	-
55230	City of Covington	(9,103)	(8,945)	(4,781)	206	-	-
55300	Town of Abingdon	17,596	17,574	17,782	18,444	4,659	-
55301	Town of Dumfries	4,520	3,609	4,499	1,098	296	-
55312	Town of Hamilton	1,913	1,319	64	3	-	-
55321	Town of Woodstock	2,202	1,307	3,207	452	(382)	-
55326	Town of Pearisburg	(484)	(1,653)	333	(317)	(40)	-
55332	City of Manassas	10,221	5,104	22,346	8,747	1,658	-
55342	Town of Lawrenceville	(992)	(1,528)	837	121	-	-
55344	Town of Stanley	798	(128)	1,555	674	-	-
55357	Town of Strasburg	2,224	1,925	4,629	1,879	1,327	981
55365	City of Poquoson	1,819	(2,753)	3,212	1,218	238	-
55385	Town of Kenbridge	595	395	863	1,342	1,688	1,216
55393	Town of Shenandoah	76	(48)	459	100	-	-
55396	Town of Kilmarnock	(643)	(763)	932	593	140	-
55411	Hampton Roads Sanitation Dist	36,894	21,535	47,095	23,616	-	-
55425	Colonial Behavioral Health	(1,710)	(4,537)	279	(3,652)	-	-
55440	Shenandoah Valley Juvenile Center	(2,857)	(3,932)	(1,392)	(1,356)	-	-
55447	Rappahannock Area Comm Svcs	6,265	3,483	15,407	6,629	1,693	-
55450	Meherrin Regional Library	2,927	631	472	33	-	-
55454	Greensville - Emporia So Svcs	4	(67)	(232)	51	-	-
55455	James City Service Authority	(4,375)	(4,407)	668	733	-	-
55456	Accomack/Northampton Plan	1,958	1,965	(1,205)	(1,181)	-	-



Health Insurance Credit - Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Political Subdivision	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55472	District 19 Community Services Board	2,287	(2,540)	5,342	258	-	-
55477	Frederick Co Sanitation Auth	(3,503)	(4,582)	(1,886)	(3,113)	(245)	-
55478	Western Tidewater Comm Svcs	(7,462)	(11,070)	4,116	998	444	-
55487	Capital Region Airport Comm	18,489	13,736	(88)	2,851	319	-
55489	Harrisonburg Rockingham Community Services Board	(13)	(2,209)	4,001	(5,681)	-	-
55493	Planning Dis One Behavioral Health Svcs	(2,723)	26	48	17	-	-
55500	Alexandria City School Board	(35,817)	(36,735)	(37,665)	(18,463)	-	-
55501	Albemarle County Schools	(46,719)	(46,717)	(48,353)	(27,415)	-	-
55502	Alleghany Highlands Public Schools	16,905	19,308	21,006	8,383	-	-
55503	Charlottesville Public Schools	(28,820)	(31,144)	(34,504)	(16,734)	-	-
55504	Amherst County School Board	(17,675)	(17,677)	(18,523)	(14,152)	-	-
55505	Appomattox County School Board	3,071	2,248	1,903	83	-	-
55506	Arlington Public Schools	3,767	3,768	4,827	2,828	173	-
55507	Augusta County School Board	(21,600)	(21,691)	(23,298)	(13,635)	-	-
55508	Bath County School Board	(2,059)	(2,451)	(553)	7	-	-
55509	Bedford County School Board	(85,114)	(89,920)	(92,424)	(21,541)	-	-
55510	Bland County School Board	(3,733)	(6,998)	(1,656)	(6)	-	-
55511	Botetourt County Schools	(2,614)	(4,360)	(447)	235	-	-
55512	Norfolk Public Schools	(223,958)	(233,813)	(212,424)	(89,223)	-	-
55513	Petersburg City Schools	(39,366)	(40,967)	(40,164)	(4,072)	-	-
55514	Buckingham County School Board	(10,409)	(10,439)	(5,696)	(5)	-	-
55515	Radford City School Board	(5,128)	(3,727)	(967)	6	-	-
55516	Caroline County School Board	(23,257)	(24,332)	(20,659)	(8,745)	-	-
55517	Carroll County School Board	(24,905)	11,078	377	20	-	-
55518	Charles City Co School Bd	(3,098)	(3,729)	(4,667)	(3)	-	-
55519	Charlotte County School Board	(10,111)	(10,751)	(11,123)	(793)	-	-
55520	Chesterfield Co School Bd	(119,341)	(130,162)	(104,347)	194	-	-
55521	Clarke County School Board	(2,593)	(2,594)	(2,192)	5	-	-
55522	Winchester Public Schools	(4,822)	(4,451)	(335)	(135)	-	-
55523	Culpeper County School Board	(1,381)	(4,766)	6,180	173	-	-
55524	Cumberland County School Board	(4,304)	(4,391)	(2,759)	(3)	-	-
55525	Dickenson County School Board	(40,443)	(41,364)	(26,451)	21	-	-
55526	Dinwiddie County School Board	(13,635)	(14,154)	(14,203)	(4,125)	-	-
55528	Essex County Public Schools	(19,127)	(23,104)	(23,741)	11	-	-
55530	Covington City School Board	(1,570)	(2,402)	99	108	-	-
55531	Floyd County School Board	(28,124)	(28,835)	(26,222)	(505)	-	-
55532	Fluvanna County Public Schools	(13,295)	(13,297)	(13,170)	(3,659)	-	-
55533	Chesapeake Public Schools	(287,681)	(293,769)	(290,675)	(172,046)	-	-
55534	Va Beach City School Board	(545,447)	(567,055)	(631,718)	(196,768)	-	-
55535	Giles County Schools	(7,065)	(7,629)	(3,374)	(2)	-	-
55536	Gloucester County School Board	18,796	16,512	13,814	457	-	-
55537	Goochland County School Board	(4,665)	(4,790)	(4,928)	(3,842)	-	-
55538	Grayson County School Board	(18,898)	(13,742)	(6,044)	(3)	-	-
55539	Greene County Public Schools	(18,782)	(19,785)	(20,332)	(6)	-	-
55540	Greensville County Public Schools	(21,982)	(20,146)	(3,960)	6	-	-
55541	Halifax County School Board	40,440	4,728	1,303	412	-	-
55542	Hanover County Public Schools	(62,845)	(64,912)	(40,760)	30	-	-
55543	Henrico Co School Board	20,579	4,056	83	(4)	-	-
55544	Henry County Public Schools	(69,913)	(78,933)	714	16	-	-
55545	Highland County School Board	(1,922)	(610)	(58)	2	-	-
55546	Isle of Wight County Schools	(8,619)	(9,656)	(6,697)	(11)	-	-
55548	King George Co School Board	(23,381)	(23,575)	(25,492)	(5,440)	-	-
55549	King and Queen County School Board	(9,095)	(9,178)	(8,188)	1	-	-
55550	King William Co School Board	(4,859)	(4,860)	(4,708)	(5,735)	(1,739)	-
55551	Lancaster County Public Schools	(13,441)	(13,096)	(9,440)	(5)	-	-
55552	Lee County School Board	119,717	64,348	6,183	(330)	-	-
55553	Loudoun County School Board	28,751	(1,019)	63,446	27,083	3,649	-
55554	Louisa County Public Schools	(6,808)	(6,714)	3,486	602	-	-
55555	Lunenburg County School Board	(11,535)	(11,902)	(10,779)	4	-	-
55556	Madison County School Board	(7,323)	(7,327)	(7,675)	(7)	-	-
55557	Mathews County School Board	(12,738)	(12,946)	(8,755)	8	-	-
55558	Mecklenburg Co School Board	(19,500)	(23,126)	(26,565)	(2,422)	-	-
55559	Middlesex County School Board	(25,950)	(18,230)	(5,806)	(7)	-	-
55560	Montgomery County School Board	(44,730)	(45,821)	(24,216)	15	-	-
55562	Nelson County Public Schools	(19,098)	(20,303)	(9,771)	(5)	-	-



Health Insurance Credit - Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Political Subdivision	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55563	New Kent County School Board	(16,982)	(17,020)	(12,752)	6	-	-
55565	Northampton County Schools	(1,763)	(1,801)	(2,035)	(73)	-	-
55566	Northumberland Co School Bd	(30,670)	(31,309)	(15,231)	10	-	-
55567	Nottoway County School Board	(17,202)	(18,037)	(25,906)	(1,320)	-	-
55568	Orange County Public Schools	(28,592)	(28,835)	(29,702)	(16,820)	-	-
55569	Page County Public Schools	(23,894)	(25,458)	(28,475)	(3,252)	-	-
55570	Patrick County School Board	(20,141)	(22,755)	(24,155)	(24)	-	-
55571	Pittsylvania Co School Bd	21,990	20,663	9,014	254	-	-
55572	Powhatan County School Board	(21,994)	(22,630)	(23,120)	(12,059)	-	-
55573	Prince Edward Co School Bd	(10,743)	(11,417)	(8,212)	5	-	-
55574	Prince George Co School Bd	554	(146)	763	510	-	-
55576	Prince William Co School Bd	(12,803)	(28,119)	42,902	19,235	3,554	-
55577	Pulaski County School Board	(28,612)	(29,533)	(30,596)	(1,851)	-	-
55578	Rappahannock Co School Board	(3,753)	(3,761)	(2,085)	(563)	-	-
55579	Richmond County School Board	(593)	(941)	13	-	-	-
55580	Roanoke County School Board	(121,537)	(188)	641	(72)	-	-
55581	Rockbridge Co School Bd	(38,505)	(41,484)	325	18	-	-
55582	Rockingham Co School Bd	(6,656)	(10,030)	6,866	746	-	-
55583	Russell County School Board	(48,723)	(4,144)	1,868	33	-	-
55584	Scott County School Board	(20,057)	(20,437)	(21,450)	(23,910)	(11,965)	-
55585	Shenandoah County School Board	(12,227)	(13,501)	(11,983)	(24)	-	-
55586	Smyth County School Board	(40,357)	(43,024)	(41,828)	(5,951)	-	-
55587	Southampton Co School Bd	(12,455)	(13,725)	(17,712)	(3,405)	-	-
55588	Spotsylvania Co School Bd	(15,659)	(15,657)	(15,937)	(14,397)	-	-
55589	Stafford County School Board	29,600	23,716	31,562	15,506	-	-
55590	Surry County Schools	(25,031)	(25,486)	(21,406)	19	-	-
55591	Sussex County School Board	(12,824)	(13,103)	(9,797)	(12)	-	-
55592	Tazewell County Schools	(94,272)	(94,749)	(72,188)	16	-	-
55593	Warren County School Board	(17,838)	(19,943)	(398)	15	-	-
55595	Washington County School Board	(34,147)	1,434	(253)	85	-	-
55596	Westmoreland Co School Bd	(22,939)	(15,931)	(1,499)	(2)	-	-
55597	Wise County School Board	703	(7,665)	2,800	441	-	-
55598	Wythe County School Board	18,312	16,393	2,673	199	-	-
55599	York County School Board	82,000	11,608	5,116	1,650	-	-
55600	Accomack County School Board	(26,967)	(27,881)	(32,574)	(6,305)	-	-
55601	Bristol City School Bd	(8,396)	(8,506)	(7,767)	(6,073)	(2,188)	-
55602	Buena Vista City Schools	(4,317)	(4,689)	(4,233)	(4)	-	-
55603	Amelia County School Board	(3,774)	(3,588)	1,722	(2)	-	-
55605	Danville City Schools	(13,304)	(13,646)	(13,743)	(8,974)	-	-
55606	Franklin City Public Schools	578	856	1,812	46	-	-
55608	Harrisonburg City School Bd	(19,262)	(19,316)	(20,299)	(17,521)	-	-
55609	Hopewell City School Board	(9,074)	(9,293)	(9,580)	(550)	-	-
55610	Lynchburg Public Schools	(30,581)	(31,406)	(28,665)	(8,493)	-	-
55611	Fauquier County School Board	(27,127)	(27,127)	(27,118)	(14,637)	-	-
55612	Brunswick County Public Schools	(1,778)	(2,285)	1,038	77	-	-
55614	Portsmouth School Board	(117,687)	(120,552)	(120,016)	(25,429)	-	-
55615	Campbell County School Board	4,088	1,637	4,452	347	-	-
55616	Richmond Public Schools	(146,783)	(153,298)	(175,517)	(53,828)	-	-
55617	Roanoke City School Board	(4,867)	(4,973)	(2,930)	(3,749)	(2,878)	-
55619	Staunton City Schools	5,457	4,349	3,995	91	-	-
55620	Suffolk City School Board	(45,462)	(45,464)	(49,280)	(40,725)	-	-
55622	Craig County School Board	(2,714)	(2,786)	(658)	5	-	-
55623	Martinsville City Schools	(29,414)	(15,640)	136	(9)	-	-
55624	Appomattox Region Governor's School	(877)	(897)	(810)	(655)	(654)	(624)
55625	Colonial Heights City Schools	(13,925)	(14,325)	(12,363)	(10,984)	(3,296)	-
55632	Manassas City Schools	21,568	18,470	13,322	1,266	-	-
55633	Franklin County Public Schools	(13,849)	(16,464)	427	514	-	-
55634	Frederick County School Board	(29,742)	(29,744)	(30,707)	(22,218)	-	-
55635	City of Salem Schools	8,182	6,891	1,065	204	-	-
55636	Manassas Park City Schools	2,030	1,716	3,118	2,149	1,528	-
55637	Newport News Public Schools	(7,042)	(7,210)	(2,728)	(3,050)	(1,372)	-
55638	Town of West Point School Bd	(347)	(355)	(261)	(271)	-	-
55708	Waynesboro Public Schools	(7,890)	(7,892)	(8,256)	(3,238)	-	-
55710	Valley Vo-Tech Center	(164)	(165)	(941)	(3)	-	-
55711	New Horizons Technical Ctr	(2,242)	(2,247)	(2,037)	-	-	-



Health Insurance Credit - Political Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Political Subdivision	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55713	Galax City Schools	(4,034)	(4,042)	(4,201)	(2,807)	-	-
55714	Norton City Schools	(1,454)	(1,453)	(1,545)	(1,366)	-	-
55802	Williamsburg-James City Co Sch	5,041	1,538	7,936	297	-	-
55803	Poquoson City Public Schools	526	752	163	39	-	-
55806	Fredericksburg City Schools	(6,709)	(6,709)	(7,154)	(8,332)	(2,858)	-
55807	Hampton City Schools	(91,789)	(96,464)	(39,264)	27	-	-
55813	Buchanan County School Board	(70,616)	(65,615)	(8,525)	19	-	-
55814	Jackson River Technical Ctr	(456)	(204)	(197)	20	-	-
55815	Northern Neck Reg Voc Ctr	(178)	(118)	(21)	(1)	-	-
55859	Williamsburg Area Transit Authority	(927)	(1,037)	(402)	(189)	(274)	-
55860	Middle Peninsula Juvenile Detention Commission	(821)	(952)	382	550	214	-
55866	Hampton Roads Transportation Accountability Commission	(733)	(748)	(555)	(498)	(318)	(205)
55867	Pamunkey Regional Library	2,543	2,233	2,263	1,726	-	-
55868	Northern Virginia Transportation Authority	(658)	(577)	(470)	(869)	(458)	-
55874	Meherrin River Regional Jail Authority	(1,322)	(2,143)	1,896	(2,269)	(6,279)	(16,838)
55883	Western Virginia Regional Jail Authority	(3,290)	(4,713)	1,587	(628)	(708)	(10,963)
55886	Russell County PSA	(548)	(612)	(133)	(523)	(451)	117
55897	Prince William County Service Authority	(70,060)	(79,079)	(66,173)	(39,508)	(409)	-
55904	Appalachian Juvenile Commission	(5,813)	(6,648)	(5,764)	(1,750)	-	-
55909	Henry County Public Service Authority	4,698	1,941	3,663	1,138	-	-
55914	Rappahannock Juvenile Center	3,109	2,109	2,250	(28)	-	-
55918	Amherst County Service Auth	(3,948)	(3,816)	(756)	78	-	-
55919	Pepper'S Ferry Reg Wastewater	(5,556)	(6,060)	(3,330)	(577)	-	-
55926	Scott County Soil & Water Conservation District	304	301	326	309	102	(97)
55927	New River Resource Authority	(718)	(881)	257	(57)	240	72
55929	Greensville County Water and Sewer Authority	(5,477)	(5,885)	(3,388)	(1,154)	-	-
55930	Petersburg Redevelopment and Housing Authority	1,177	525	921	58	-	-
55932	Va Coalfield Economic Dev Auth	65	(25)	176	229	-	-
55940	Monacan Soil and Water Conservation District	167	101	102	13	-	-
55944	Central Virginia Waste Management Authority	(492)	(562)	56	551	362	-
55947	Tidewater Youth Services Commission	5,495	6,595	5,756	1,076	-	-
55954	Potomac and Rappahannock Transportation Commission	(21)	(21)	(21)	(23)	-	-
55957	Wise County Redevelopment and Housing Authority	(1,182)	(649)	65	28	-	-
55961	Pamunkey Regional Jail	8,436	8,366	9,151	14,193	7,825	5,819
55964	Virginia Biotechnology Research Partnership Authority	22	(74)	133	9	-	-
55977	Southside Regional Jail	6,457	5,156	1,700	(3,313)	(3,447)	(1,274)
55978	Evergreen Soil and Water Conservation District	76	75	92	74	9	9
55979	Roanoke Higher Education Authority	(4,145)	(5,325)	(3,683)	(3,126)	(691)	-
55982	Daniel Boone Soil and Water Conservation District	411	403	447	421	53	(30)
55983	Southside Behavioral Health	(14,223)	(16,014)	(4,969)	(2,779)	-	-
55995	Holston River Soil and Water Conservation District	235	294	393	372	393	142
	Total Political Subdivisions	(2,828,338)	(3,134,934)	(2,034,315)	(535,848)	160,045	91,903



Health Insurance Credit - Political Subdivisions

Appendix 15 - Net OPEB Liability

Employer Code	Political Subdivision	6/30/2022	6/30/2023	Net Pension Liability	Net OPEB Liability
		Net OPEB Liability	Net OPEB Liability	-1% OPEB Discount Rate	+1% Increase Discount Rate
55100	Accomack County	205,384	194,507	230,005	164,549
55103	Amelia County	34,788	37,070	44,278	31,000
55104	Amherst County	75,375	64,745	87,315	45,671
55110	Bland County	19,614	16,938	21,335	13,257
55122	Craig County	4,837	11,352	14,689	8,449
55128	Essex County	15,532	(6,683)	(716)	(11,667)
55132	Fluvanna County	(29,444)	(39,900)	(29,345)	(48,792)
55136	Gloucester County	(1,935)	16,020	56,136	(17,991)
55139	Greene County	6,818	4,899	15,789	(4,335)
55140	Greensville County	(8,689)	4,955	15,344	(3,916)
55141	Halifax County	74,770	75,330	96,304	57,675
55142	Hanover County	655,041	790,645	989,832	623,431
55144	Henry County	(28,491)	(8,268)	29,737	(40,405)
55146	Isle of Wight County	91,026	108,364	145,875	76,522
55147	James City County	641,380	684,855	869,670	529,106
55149	King and Queen County	34,947	19,813	24,125	16,283
55154	Louisa County	7,506	20,489	43,303	1,618
55156	Madison County	(26,718)	(16,092)	(7,714)	(23,100)
55157	Mathews County	30,193	29,504	34,636	25,172
55163	New Kent County	18,033	37,149	56,908	20,826
55166	Northumberland County	(15,565)	(10,278)	(3,743)	(15,748)
55170	Patrick County	28,358	22,407	27,297	18,313
55171	Pittsylvania County	409,344	194,017	268,450	130,966
55172	Powhatan County	44,050	140	11,248	(9,093)
55176	Prince William County	4,477,239	4,651,958	5,703,472	3,761,073
55177	Pulaski County	38,386	61,200	94,547	33,224
55178	Rappahannock County	9,816	16,528	20,983	12,706
55180	Roanoke County	1,086,629	1,076,344	1,310,408	878,801
55183	Russell County	46,979	64,307	77,727	52,783
55185	Shenandoah County	23,739	26,981	69,302	(8,105)
55187	Southampton County	(5,142)	13,166	29,524	(829)
55189	Stafford County	74,304	115,695	247,429	4,696
55192	Tazewell County	33,495	59,476	96,834	27,627
55195	Washington County	(42,245)	(25,976)	(5,242)	(43,814)
55196	Westmoreland County	53,893	44,347	54,499	35,769
55197	Wise County	(6,380)	(60)	24,454	(20,753)
55198	Wythe County	(14,790)	(6,781)	7,536	(18,918)
55199	York County	254,251	240,171	400,333	104,491
55215	City of Radford	274,234	267,692	324,833	219,281
55217	City of Roanoke	540,061	302,923	354,905	259,258
55222	City of Winchester	171,069	172,235	265,439	94,705
55228	Town of Middletown	1,196	998	2,742	(425)
55230	City of Covington	177,875	169,904	197,352	146,371
55300	Town of Abingdon	210,183	161,105	185,500	140,780
55301	Town of Dumfries	2,915	12,728	17,171	8,965
55312	Town of Hamilton	12,745	8,919	10,365	7,690
55321	Town of Woodstock	53,310	58,908	76,298	44,315
55326	Town of Pearisburg	44,873	45,506	57,461	35,478
55332	City of Manassas	467,080	474,370	608,617	361,460
55342	Town of Lawrenceville	12,910	12,649	18,507	7,608
55344	Town of Stanley	23,912	18,382	23,559	13,988
55357	Town of Strasburg	15,603	24,766	40,790	11,469
55365	City of Poquoson	131,288	137,646	174,336	106,609
55385	Town of Kenbridge	11,739	8,685	11,398	6,410
55393	Town of Shenandoah	14,381	11,157	15,801	7,193
55396	Town of Kilmarnock	(10,071)	(9,568)	(5,982)	(12,593)



Health Insurance Credit - Political Subdivisions

Appendix 15 - Net OPEB Liability

Employer Code	Political Subdivision	6/30/2022	6/30/2023	Net Pension Liability	Net OPEB Liability
		Net OPEB Liability	Net OPEB Liability	-1% OPEB Discount Rate	+1% Increase Discount Rate
55411	Hampton Roads Sanitation Dist	1,132,789	1,216,165	1,460,987	1,008,332
55425	Colonial Behavioral Health	(6,538)	27,670	59,061	1,029
55440	Shenandoah Valley Juvenile Center	9,935	8,387	17,159	1,148
55447	Rappahannock Area Comm Svcs	(18,652)	1,715	57,229	(44,215)
55450	Meherrin Regional Library	9,040	13,653	16,839	10,901
55454	Greensville - Emporia So Svcs	62,782	64,153	73,233	56,468
55455	James City Service Authority	28,527	25,204	45,179	8,371
55456	Accomack/Northampton Plan	30,966	11,215	14,521	8,455
55472	District 19 Community Services Board	6,498	19,598	63,682	(17,616)
55477	Frederick Co Sanitation Auth	6,549	3,856	15,854	(6,318)
55478	Western Tidewater Comm Svcs	(52,405)	(48,430)	10,889	(97,827)
55487	Capital Region Airport Comm	298,067	255,291	292,697	223,672
55489	Harrisonburg Rockingham Community Services Board	10,837	18,623	49,287	(7,185)
55493	Planning Dis One Behavioral Health Svcs	6,868	(155)	232	(487)
55500	Alexandria City School Board	596,525	417,577	474,506	369,063
55501	Albemarle County Schools	578,398	226,551	270,053	190,079
55502	Alleghany Highlands Public Schools	82,196	123,056	144,632	104,559
55503	Charlottesville Public Schools	225,374	63,879	75,315	54,193
55504	Amherst County School Board	234,611	133,251	155,053	114,706
55505	Appomattox County School Board	39,913	38,796	47,696	31,183
55506	Arlington Public Schools	726,051	637,897	737,943	553,983
55507	Augusta County School Board	248,000	100,485	117,403	86,326
55508	Bath County School Board	109,512	97,632	107,623	88,999
55509	Bedford County School Board	687,170	272,612	316,235	235,220
55510	Bland County School Board	67,460	35,562	39,890	31,829
55511	Botetourt County Schools	172,400	158,050	185,682	134,347
55512	Norfolk Public Schools	1,959,178	974,389	1,115,422	854,030
55513	Petersburg City Schools	254,532	70,130	87,574	55,284
55514	Buckingham County School Board	127,558	78,604	90,675	68,342
55515	Radford City School Board	28,787	17,377	19,385	15,627
55516	Caroline County School Board	149,081	50,205	59,135	42,611
55517	Carroll County School Board	327,241	301,503	334,273	273,219
55518	Charles City Co School Bd	38,296	18,696	21,390	16,389
55519	Charlotte County School Board	78,385	31,183	36,021	27,067
55520	Chesterfield Co School Bd	2,303,160	1,568,422	1,756,223	1,407,888
55521	Clarke County School Board	66,794	50,915	57,210	45,530
55522	Winchester Public Schools	11,515	7,182	20,308	(4,107)
55523	Culpeper County School Board	(38,794)	(33,739)	(2,829)	(60,008)
55524	Cumberland County School Board	102,026	73,980	83,643	65,692
55525	Dickenson County School Board	328,545	168,089	186,925	151,838
55526	Dinwiddie County School Board	148,489	82,313	93,955	72,351
55528	Essex County Public Schools	146,506	39,919	46,599	34,154
55530	Covington City School Board	41,268	-	-	-
55531	Floyd County School Board	181,311	73,828	85,159	64,118
55532	Fluvanna County Public Schools	201,413	139,080	162,855	119,172
55533	Chesapeake Public Schools	2,539,768	1,123,411	1,317,916	958,618
55534	Va Beach City School Board	5,700,885	2,710,201	3,123,598	2,358,353
55535	Giles County Schools	116,587	54,599	64,104	46,548
55536	Gloucester County School Board	293,161	289,990	337,194	249,538
55537	Goochland County School Board	58,322	28,958	34,405	24,277
55538	Grayson County School Board	260,064	210,537	234,234	190,058
55539	Greene County Public Schools	224,468	131,046	149,683	115,143
55540	Greensville County Public Schools	145,222	80,513	90,209	72,100
55541	Halifax County School Board	265,900	276,391	305,366	251,178
55542	Hanover County Public Schools	608,462	282,289	324,469	246,378
55543	Henrico Co School Board	202,565	68,104	76,513	61,017
55544	Henry County Public Schools	524,979	261,740	293,442	234,429



Health Insurance Credit - Political Subdivisions

Appendix 15 - Net OPEB Liability

Employer Code	Political Subdivision	6/30/2022	6/30/2023	Net Pension Liability	Net OPEB Liability
		Net OPEB Liability	Net OPEB Liability	-1% OPEB Discount Rate	+1% Increase Discount Rate
55545	Highland County School Board	24,682	22,732	25,223	20,583
55546	Isle of Wight County Schools	105,396	60,481	70,126	52,263
55548	King George Co School Board	210,292	84,334	100,681	70,487
55549	King and Queen County School Board	88,998	36,154	42,127	31,081
55550	King William Co School Board	68,870	34,293	41,858	27,911
55551	Lancaster County Public Schools	103,701	54,713	62,815	47,737
55552	Lee County School Board	562,679	603,156	660,774	554,117
55553	Loudoun County School Board	595,000	576,895	941,792	269,947
55554	Louisa County Public Schools	61,332	71,901	112,348	37,143
55555	Lunenburg County School Board	100,747	47,241	54,735	40,923
55556	Madison County School Board	106,649	67,849	78,099	59,208
55557	Mathews County School Board	117,244	52,741	60,920	45,698
55558	Mecklenburg Co School Board	182,835	65,396	75,592	56,651
55559	Middlesex County School Board	82,803	11,231	15,571	7,502
55560	Montgomery County School Board	473,008	251,284	288,288	220,089
55562	Nelson County Public Schools	279,309	231,725	260,018	207,440
55563	New Kent County School Board	149,857	68,876	80,649	58,957
55565	Northampton County Schools	55,471	39,830	44,454	35,877
55566	Northumberland Co School Bd	130,593	15,977	19,298	13,096
55567	Nottoway County School Board	150,554	42,262	50,281	35,497
55568	Orange County Public Schools	264,334	109,187	129,584	91,926
55569	Page County Public Schools	274,933	143,535	163,482	126,467
55570	Patrick County School Board	228,564	112,470	128,573	98,696
55571	Pittsylvania Co School Bd	339,282	327,269	362,512	296,966
55572	Powhatan County School Board	214,817	100,752	119,049	85,236
55573	Prince Edward Co School Bd	92,091	46,714	53,476	40,915
55574	Prince George Co School Bd	231,891	226,423	255,977	201,039
55576	Prince William Co School Bd	702,313	670,556	1,019,785	376,476
55577	Pulaski County School Board	259,071	123,254	142,986	106,569
55578	Rappahannock Co School Board	(7,674)	(10,916)	(6,127)	(15,033)
55579	Richmond County School Board	15,185	10,106	11,047	9,287
55580	Roanoke County School Board	671,553	372,335	412,038	337,903
55581	Rockbridge Co School Bd	204,138	71,332	83,089	61,365
55582	Rockingham Co School Bd	631,956	604,018	710,166	512,412
55583	Russell County School Board	346,819	294,042	331,626	261,736
55584	Scott County School Board	240,744	104,832	123,388	89,043
55585	Shenandoah County School Board	355,168	264,309	295,918	237,166
55586	Smyth County School Board	356,719	170,601	195,854	149,086
55587	Southampton Co School Bd	113,034	35,767	42,380	30,121
55588	Spotsylvania Co School Bd	611,985	426,486	492,628	370,669
55589	Stafford County School Board	351,696	455,773	550,679	375,386
55590	Surry County Schools	177,446	76,517	88,163	66,610
55591	Sussex County School Board	113,708	51,661	59,678	44,860
55592	Tazewell County Schools	789,486	409,754	460,686	365,962
55593	Warren County School Board	203,842	104,256	117,655	92,812
55595	Washington County School Board	296,194	275,243	299,932	253,827
55596	Westmoreland Co School Bd	171,401	119,646	133,636	107,534
55597	Wise County School Board	146,642	157,137	188,054	130,492
55598	Wythe County School Board	180,996	183,671	201,282	168,498
55599	York County School Board	451,596	425,204	483,296	375,672
55600	Accomack County School Board	338,937	183,953	210,300	161,399
55601	Bristol City School Bd	53,156	16,813	19,777	14,280
55602	Buena Vista City Schools	40,743	20,711	23,709	18,156
55603	Amelia County School Board	83,403	63,235	71,237	56,433
55605	Danville City Schools	134,554	50,629	62,072	40,896
55606	Franklin City Public Schools	(6,743)	2,230	5,979	(958)
55608	Harrisonburg City School Bd	190,498	76,092	90,214	64,057



Health Insurance Credit - Political Subdivisions

Appendix 15 - Net OPEB Liability

Employer Code	Political Subdivision	6/30/2022	6/30/2023	Net Pension Liability	Net OPEB Liability
		Net OPEB Liability	Net OPEB Liability	-1% OPEB Discount Rate	+1% Increase Discount Rate
55609	Hopewell City School Board	171,983	127,928	143,994	114,161
55610	Lynchburg Public Schools	298,994	171,002	197,930	148,139
55611	Fauquier County School Board	692,507	504,907	585,024	437,581
55612	Brunswick County Public Schools	61,221	45,506	55,642	36,763
55614	Portsmouth School Board	927,510	399,853	461,309	347,571
55615	Campbell County School Board	224,189	231,053	269,288	198,042
55616	Richmond Public Schools	1,324,502	519,749	602,825	448,716
55617	Roanoke City School Board	(20,497)	(33,569)	(20,473)	(44,283)
55619	Staunton City Schools	94,711	94,100	104,563	85,057
55620	Suffolk City School Board	680,704	372,971	435,393	320,004
55622	Craig County School Board	44,558	32,855	36,672	29,570
55623	Martinsville City Schools	102,915	19,695	23,814	16,182
55624	Appomattox Region Governor's School	5,020	184	477	(68)
55625	Colonial Heights City Schools	91,505	30,442	36,975	24,876
55632	Manassas City Schools	208,270	262,124	318,890	214,252
55633	Franklin County Public Schools	177,099	150,704	208,849	100,750
55634	Frederick County School Board	442,834	283,888	334,402	241,214
55635	City of Salem Schools	101,406	119,706	139,486	102,782
55636	Manassas Park City Schools	(7,293)	(4,712)	3,885	(11,850)
55637	Newport News Public Schools	13,806	(20,774)	15,978	(50,506)
55638	Town of West Point School Bd	(1,388)	(2,149)	(1,572)	(2,618)
55708	Waynesboro Public Schools	81,091	35,946	41,683	31,074
55710	Valley Vo-Tech Center	13,494	3,758	4,171	3,404
55711	New Horizons Technical Ctr	20,881	11,290	13,251	9,621
55713	Galax City Schools	42,197	18,093	21,940	14,819
55714	Norton City Schools	25,196	14,912	17,144	12,996
55802	Williamsburg-James City Co Sch	146,847	180,422	244,437	125,831
55803	Poquoson City Public Schools	60,785	57,789	63,821	52,543
55806	Fredericksburg City Schools	80,049	31,521	37,528	26,361
55807	Hampton City Schools	558,827	200,317	234,488	171,268
55813	Buchanan County School Board	496,760	266,284	296,696	239,974
55814	Jackson River Technical Ctr	633	-	-	-
55815	Northern Neck Reg Voc Ctr	3,254	2,824	3,139	2,544
55859	Williamsburg Area Transit Authority	1,778	(3,137)	751	(6,358)
55860	Middle Peninsula Juvenile Detention Commission	13,292	7,612	14,186	2,222
55866	Hampton Roads Transportation Accountability Commission	(3,532)	(5,007)	(4,857)	(5,128)
55867	Pamunkey Regional Library	25,107	34,533	40,205	29,721
55868	Northern Virginia Transportation Authority	(9,092)	(10,195)	(9,546)	(10,740)
55874	Meherrin River Regional Jail Authority	(89,630)	(67,489)	(55,694)	(76,967)
55883	Western Virginia Regional Jail Authority	(84,355)	(73,968)	(46,408)	(96,066)
55886	Russell County PSA	(6,412)	(4,655)	(2,172)	(6,718)
55897	Prince William County Service Authority	(169,765)	(227,775)	(181,244)	(266,635)
55904	Appalachian Juvenile Commission	65,721	53,726	65,375	43,946
55909	Henry County Public Service Authority	104,598	104,832	122,779	89,571
55914	Rappahannock Juvenile Center	75,366	77,436	93,076	64,304
55918	Amherst County Service Auth	17,024	7,805	14,044	2,485
55919	Pepper'S Ferry Reg Wastewater	8,897	(582)	4,188	(4,691)
55926	Scott County Soil & Water Conservation District	2,887	2,536	3,192	2,002
55927	New River Resource Authority	(5,600)	(7,734)	(4,106)	(10,765)
55929	Greensville County Water and Sewer Authority	(6,894)	(12,660)	(5,869)	(18,337)
55930	Petersburg Redevelopment and Housing Authority	35,315	32,387	38,986	26,722
55932	Va Coalfield Economic Dev Auth	9,172	8,615	10,366	7,121
55940	Monacan Soil and Water Conservation District	1,479	546	2,002	(686)
55944	Central Virginia Waste Management Authority	4,733	2,249	4,427	423
55947	Tidewater Youth Services Commission	103,716	100,283	115,475	87,400
55954	Potomac and Rappahannock Transportation Commission	-	59,476	72,199	48,850
55957	Wise County Redevelopment and Housing Authority	34,085	31,324	35,784	27,474



Health Insurance Credit - Political Subdivisions

Appendix 15 - Net OPEB Liability

Employer Code	Political Subdivision	6/30/2022	6/30/2023	Net Pension Liability	Net OPEB Liability
		Net OPEB Liability	Net OPEB Liability	-1% OPEB Discount Rate	+1% Increase Discount Rate
55961	Pamunkey Regional Jail	130,342	99,833	123,129	80,724
55964	Virginia Biotechnology Research Partnership Authority	8,436	6,979	7,966	6,143
55977	Southside Regional Jail	15,044	33,002	45,880	22,232
55978	Evergreen Soil and Water Conservation District	1,777	1,947	2,561	1,461
55979	Roanoke Higher Education Authority	(13,120)	(19,167)	(16,602)	(21,308)
55982	Daniel Boone Soil and Water Conservation District	3,590	3,217	4,064	2,507
55983	Southside Behavioral Health	15,529	(15,304)	14,346	(40,322)
55995	Holston River Soil and Water Conservation District	3,136	2,615	3,421	1,969
	Total Political Subdivisions	54,131,870	37,287,054	45,668,574	30,186,647



Health Insurance Credit - Political Subdivisions

Appendix 16 - Total OPEB Liability and Fiduciary Net Position

Employer Code	Political Subdivision	Change in Total OPEB Liability (TOL)										Change in Plan Fiduciary Net Position (FPNP)										
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Net Change in TOL	Beginning TOL	Ending TOL	Contributions Employer	Contributions Employee	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in FPNP	Beginning FPNP	Ending FPNP	Net OPEB Liability Beginning of Year	Change in Net OPEB Liability	Net OPEB Liability
55100	Accomack County	4,735	20,464	-	5,654	-	(16,591)	14,262	306,736	320,998	35,031	-	5,871	(16,591)	(132)	960	25,139	101,352	126,491	205,384	(10,877)	194,507
55103	Amelia County	948	3,996	-	3,116	-	(2,812)	5,248	59,661	64,909	4,240	-	1,463	(2,812)	(34)	109	2,966	24,873	27,839	34,788	2,282	37,070
55104	Amherst County	5,173	15,131	-	(13,195)	-	(14,269)	(7,160)	226,120	218,960	9,002	-	8,412	(14,269)	(189)	514	3,470	150,745	154,215	75,375	(10,630)	64,745
55110	Bland County	472	2,348	-	1,345	-	(2,266)	1,899	35,443	37,342	5,781	-	1,005	(2,266)	(26)	81	4,575	15,829	20,404	19,614	(2,676)	16,938
55122	Crigg County	846	7,405	-	6,405	-	(4,470)	5,386	37,017	42,203	1,372	-	1,537	(4,470)	(28)	260	32,180	30,851	4,837	6,515	11,352	
55128	Essex County	1,374	4,238	-	(15,473)	-	(4,913)	(11,774)	62,365	50,591	9,270	-	2,784	(1,913)	(63)	363	10,441	46,833	57,274	15,532	(22,215)	(6,683)
55132	Fluvanna County	2,519	6,972	-	(8,689)	-	(5,755)	(4,953)	103,644	98,601	3,994	-	7,729	(5,755)	(180)	315	5,503	133,088	138,591	(29,444)	(10,456)	(39,900)
55136	Gloucester County	5,187	23,364	-	20,300	-	(22,326)	26,525	352,112	378,637	10,214	-	20,227	(22,326)	(463)	918	8,570	354,047	362,617	(1,935)	17,955	16,020
55139	Greene County	2,230	7,161	-	(2,683)	-	(7,577)	(869)	107,652	106,783	2,809	-	5,723	(7,577)	(131)	226	1,800	100,834	101,884	6,818	(1,911)	4,899
55140	Greensville County	1,775	5,925	-	13,697	-	(8,014)	13,383	90,004	103,387	2,099	-	5,532	(8,014)	(126)	248	(261)	98,693	98,432	(8,689)	13,644	4,955
55141	Halifax County	2,542	12,882	-	2,861	-	(14,190)	4,095	195,399	199,494	10,755	-	6,198	(14,190)	(124)	896	3,535	120,629	124,164	74,770	5,600	75,330
55142	Hanover County	28,887	100,402	-	153,719	-	(83,705)	199,303	1,500,405	1,699,708	96,580	-	49,494	(83,705)	(1,168)	2,498	63,699	845,364	909,663	655,041	135,604	790,645
55144	Henry County	4,239	22,290	-	14,586	-	(21,721)	19,394	336,851	356,245	-	-	20,093	(21,721)	(445)	1,244	(829)	365,342	364,513	(28,491)	20,223	(8,268)
55146	Isle of Wight County	7,634	22,123	-	18,014	-	(19,172)	28,599	329,699	358,298	16,329	-	13,915	(19,172)	(329)	518	11,261	238,673	249,934	91,026	17,338	108,364
55176	Prince William County	22,944	102,811	-	61,593	-	(96,651)	90,697	1,548,501	1,639,198	89,781	-	54,172	(96,651)	(1,288)	1,208	47,222	907,121	954,343	641,380	43,475	684,855
55149	King and Queen County	1,112	2,886	-	(14,516)	-	(540)	(11,058)	41,914	30,856	4,071	-	428	(540)	(9)	126	4,076	6,967	11,043	34,947	(15,134)	19,813
55154	Louisa County	5,532	10,634	-	13,264	-	(7,144)	22,286	155,584	177,870	7,604	-	8,432	(7,144)	(191)	602	9,303	148,078	157,381	7,506	12,983	20,489
55156	Madison County	2,254	4,066	-	12,218	-	(4,887)	13,651	60,421	74,072	2,805	-	4,965	(4,887)	(104)	256	3,205	87,139	90,164	(26,718)	10,626	(16,092)
55157	Mathews County	588	2,979	-	1,771	-	(1,980)	3,358	44,529	47,887	5,064	-	727	(1,980)	(13)	249	4,047	14,336	18,383	30,193	(689)	29,504
55163	New Kent County	4,801	7,307	-	29,659	-	(2,384)	39,383	104,647	144,030	16,897	-	5,553	(2,384)	(139)	340	20,267	86,614	106,881	18,033	19,116	37,149
55166	Northumberland County	1,747	3,280	-	5,089	-	(2,746)	7,370	48,216	55,586	1,076	-	3,760	(2,746)	(90)	83	2,083	63,781	65,864	(15,565)	5,287	(10,278)
55170	Patrick County	1,372	2,642	-	(540)	-	(540)	3,845	38,055	5,762	-	-	259	(540)	4	476	5,961	9,687	15,648	28,358	(5,951)	22,407
55171	Pittsylvania County	10,548	65,601	-	(306,713)	-	(46,640)	(277,204)	984,643	707,439	29,198	-	35,009	(46,640)	(848)	(78,596)	(61,877)	575,299	513,422	409,344	(215,327)	194,017
55172	Powhatan County	4,165	7,920	-	(37,162)	-	(2,112)	(27,189)	87,031	14,111	-	-	4,732	(2,112)	(123)	113	16,721	44,059	86,891	70,170	140	
55176	Prince William County	178,582	614,344	-	249,507	-	(616,468)	425,964	9,231,042	9,657,006	584,062	-	286,536	(616,468)	(6,949)	4,066	251,245	4,753,803	5,005,404	4,477,239	174,719	4,651,958
55177	Pulaski County	5,680	17,691	-	22,274	-	(14,836)	30,809	263,821	294,630	9,587	-	12,799	(14,836)	(290)	735	7,995	225,435	233,430	38,386	22,814	61,200
55178	Rappahannock County	613	2,631	-	6,797	-	(3,912)	6,129	40,322	46,451	1,609	-	1,517	(3,912)	(34)	137	5,923	30,506	29,923	6,712	16,528	
55180	Roanoke County	32,453	134,177	-	58,160	-	(130,618)	94,172	2,020,665	2,114,837	177,118	-	56,115	(130,618)	(1,328)	3,170	104,457	934,036	1,038,493	1,086,629	(10,285)	1,076,344
55183	Russell County	1,266	8,649	-	15,756	-	(11,848)	13,823	132,792	146,615	3,610	-	4,375	(11,848)	(89)	447	8,308	85,813	82,308	46,979	17,328	64,307
55185	Shenandoah County	6,036	21,233	-	(315)	-	(13,135)	13,819	315,088	328,907	6,508	-	17,245	(13,135)	(410)	369	10,577	291,349	301,926	23,739	3,242	26,981
55187	Southampton County	2,974	10,156	-	17,567	-	(13,013)	17,684	153,999	171,683	3,316	-	8,743	(13,013)	(194)	524	(624)	158,517	158,517	(5,142)	18,308	13,166
55189	Stafford County	20,552	72,732	-	49,319	-	(67,010)	75,593	1,090,466	1,166,059	41,348	-	60,605	(67,010)	(6,012)	721	34,202	1,016,162	1,050,364	74,304	41,931	115,695
55192	Tazewell County	3,253	23,148	-	21,335	-	(25,314)	22,422	352,342	374,764	3,939	-	17,393	(25,314)	(383)	806	(3,559)	318,847	315,288	33,495	25,981	59,476
55195	Washington County	3,495	13,795	-	13,332	-	(15,446)	15,176	208,599	223,775	5,000	-	14,185	(15,446)	(326)	494	(1,093)	250,844	249,751	(42,245)	16,269	(25,976)
55196	Westmoreland County	2,904	6,647	-	(7,708)	-	(9,374)	97,561	95,480	-	-	-	2,502	(9,374)	(55)	338	7,415	43,668	53,083	53,893	(5,466)	44,347
55197	Westmoreland County	2,654	14,899	-	1,966	-	(13,416)	6,103	224,776	230,879	5,887	-	12,331	(13,416)	(262)	1,330	(2,117)	231,156	230,939	(6,380)	6,320	(60)
55198	Wythe County	2,115	9,094	-	5,468	-	(10,385)	6,292	137,810	144,102	14	-	8,056	(10,385)	(169)	767	(1,717)	152,600	150,883	(14,790)	8,009	(6,781)
55199	York County	19,207	97,776	-	4,759	-	(94,569)	27,173	1,476,616	1,503,789	63,753	-	72,849	(94,569)	(1,744)	964	41,253	1,222,365	1,263,618	254,251	(4,800)	240,171
55215	City of Radford	7,070	35,408	-	2,661	-	(35,761)	9,378	535,367	544,745	36,074	-	15,477	(35,761)	(366)	496	15,920	261,133	277,053	274,234	(6,542)	267,692
55217	City of Roanoke	5,407	51,515	-	(340,289)	-	(29,700)	(313,067)	772,634	459,567	27,695	-	15,574	(29,700)	(402)	(89,096)	(75,929)	232,573	156,644	540,061	(237,138)	302,923
55222	City of Winchester	13,163	49,518	-	(9,767)	-	(35,145)	17,769	738,004	755,773	18,602	-	33,231	(35,145)	(793)	708	16,603	566,935	583,538	171,069	1,166	172,235
55228	Town of Middletown	621	1,384	-	797	-	(747)	797	11,384	12,181	1,118	-	640	(747)	(16)	-	995	10,188	11,747	(1,968)	998	
55230	City of Covington	3,615	19,093	-	(4,633)	-	(22,037)	(3,962)	290,263	286,301	19,531	-	6,477	(22,037)	(155)	193	4,009	112,388	116,397	177,875	(7,971)	169,904
55300	Town of Abingdon	2,445	15,853	-	(44,984)	-	(10,599)	(37,285)	237,711	200,426	20,432	-	1,555	(10,599)	(31)	436	11,793	27,528	39,321	210,183	(49,078)	161,105
55301	Town of Dumfries	1,163	2,211	-	(1,383)	-	(6,308)	10,293	33,942	40,679	3,586	-	1,763	(6,308)	(39)	124	1,116	30,835	31,951	9,813	12,728	
55312	Town of Hamilton	634	1,179	-	(3,375)	-	(846)	(2,408)	17,262	14,854	1,946	-	327	(846)	(9)	148	4,517	5,935	12,745	(8,826)	8,919	
55321	Town of Woodstock	2,386	9,450	-	8,306	-	(10,610)	9,532	142,926	152,458	9,164	-	5,282	(10,610)	(121)	219	3,394	89,616	93,550	58,900	(5,516)	58,900
55326	Town of Pearisburg	1,054	6,513	-	2,595	-	(5,319)	4,843	98,094	102,937	6,315	-	3,205	(5,319)	(77)	86	4,210	53,221	57,431	44,873	633	45,506
55332	City of Manassas	15,579	75,827	-	21,681	-	(77,749)	35,338	1,146,665	1,182,003	65,294	-	41,005	(77,749)	(979)	477	28,048	679,585	707,633	467,080	7,290	474,370
55342	Town of Lawrenceville	1,311	4,061	-	(819)	-	(3,258)	1,295	60,481	61,776	2,019	-	2,857	(3,258)	(70)	8	1,556	49,127	49,127	12,910	(261)	12,649
55344	Town of Stanley	673	3,580	-	(5,498)	-	(2,337)	(3,582)	53,533	49,951	2,507	-	1,823	(2,337)	(45)	-	1,948	29,621	31,569	23,912	(5,530)	18,382
55357	Town of Strasburg	1,998	7,603	-	8,456	-	(5,648)	12,409	113,459	125,868	3,130	-	5,888	(5,648)	(143)	19	3,246	97,856	101,102	15,603	9,163	24,766
55365	City of Poquoson	5,443	21,635	-	(20,242)	-	(20,242)	34,872	135,190	141,872	19,045	-	11,782	(20,242)	(289)	28	10,324	193,902	204,226	131,288	6,358	137,646

Health Insurance Credit - Political Subdivisions

Appendix 16 - Total OPEB Liability and Fiduciary Net Position

Employer Code	Political Subdivision	Change in Total OPEB Liability (TOL)										Change in Plan Fiduciary Net Position (FPNP)										
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Net Change in TOL	Beginning TOL	Ending TOL	Contributions Employer	Contributions Employee	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in FPNP	Beginning FPNP	Ending FPNP	Net OPEB Liability Beginning of Year	Change in Net OPEB Liability	Net OPEB Liability
55511	Botetourt County Schools	4,165	18,377	-	(2,584)	-	(17,850)	2,108	277,014	279,122	27,656	-	6,235	(17,850)	(142)	559	16,458	104,614	121,072	172,400	(14,350)	158,050
55512	Norfolk Public Schools	14,199	147,479	-	(940,699)	-	(67,783)	(846,804)	2,204,573	1,357,769	186,523	-	19,743	(67,783)	(548)	50	137,985	245,395	383,380	1,959,178	(984,789)	974,389
55513	Petersburg City Schools	3,191	20,900	-	(167,616)	-	(6,380)	(149,905)	309,636	159,731	36,339	-	4,651	(6,380)	(134)	21	34,497	55,104	89,601	254,532	(184,402)	70,130
55514	Buckingham County School Board	1,420	9,903	-	(45,832)	-	(3,074)	(37,583)	146,831	109,248	12,845	-	1,646	(3,074)	(47)	1	11,371	19,273	30,644	127,558	(48,954)	78,604
55515	Radford County School Board	297	2,248	-	(9,481)	-	(2,630)	(9,566)	34,320	24,754	4,081	-	400	(2,630)	(11)	4	1,844	5,533	10,273	28,787	(11,410)	17,377
55516	Caroline County School Board	1,344	11,390	-	(91,991)	-	(5,155)	(84,412)	169,974	85,562	17,822	-	1,850	(5,155)	(52)	(1)	14,464	20,893	35,357	149,081	(98,876)	50,205
55517	Carroll County School Board	2,696	23,451	-	4,165	-	(25,942)	3,470	358,142	361,612	52,928	-	2,867	(25,942)	(65)	320	29,208	30,901	60,109	327,241	(25,738)	301,503
55518	Charles City Co School Bd	245	2,853	-	(19,163)	-	(1,122)	(17,187)	42,584	25,397	3,176	-	369	(1,122)	(10)	-	2,413	4,288	6,701	38,296	(19,600)	18,696
55519	Charlotte County School Board	560	5,971	-	(45,857)	-	(2,952)	(42,278)	89,373	47,095	7,002	-	898	(2,952)	(23)	(1)	4,924	10,988	15,912	78,385	(47,202)	31,183
55520	Chesterfield Co School Bd	19,452	166,907	-	(636,069)	-	(147,774)	(597,484)	2,527,132	1,929,648	267,206	-	18,159	(147,774)	(498)	161	137,254	223,972	361,226	2,303,160	(734,738)	1,568,422
55521	Clarke County School Board	907	4,928	-	(15,850)	-	(2,295)	(12,310)	73,249	60,939	5,364	-	514	(2,295)	(14)	-	3,569	6,455	10,024	66,794	(15,879)	50,915
55522	Winchester Public Schools	2,567	8,498	-	170	-	(6,618)	4,617	126,631	131,248	8,553	-	6,998	(6,618)	(167)	184	8,950	115,116	124,066	115,515	(4,333)	7,182
55523	Culpeper County School Board	4,139	18,682	-	6,980	-	(15,686)	14,115	280,468	294,583	6,012	-	18,744	(15,686)	(443)	433	9,060	319,262	328,322	(38,794)	5,055	(33,739)
55524	Cumberland County School Board	1,210	7,710	-	(25,691)	-	(3,905)	(20,676)	114,961	94,290	10,201	-	1,096	(3,905)	(29)	7	7,370	12,940	20,310	120,026	(28,046)	73,980
55525	Dickenson County School Board	1,675	23,620	-	(150,884)	-	(21,096)	(146,685)	358,795	212,110	32,601	-	2,323	(21,096)	(62)	5	13,771	30,250	44,021	328,545	(160,456)	168,089
55526	Dinwiddie County School Board	1,861	11,390	-	(60,954)	-	(7,184)	(54,947)	169,584	114,637	16,703	-	1,755	(7,184)	(46)	1	11,229	21,095	32,324	148,489	(66,176)	82,313
55528	Essex County Public Schools	925	10,946	-	(101,272)	-	(4,187)	(93,586)	163,332	69,746	15,766	-	1,466	(4,187)	(64)	-	13,001	16,826	29,827	146,506	(106,587)	39,919
55530	Covington City School Board	-	3,892	-	(61,554)	-	(9)	(57,671)	57,671	-	-	-	5	(9)	-	-	16,425	16,403	-	41,268	(41,268)	-
55531	Floyd County School Board	1,605	13,905	-	(101,678)	-	(5,896)	(92,064)	207,337	115,273	19,176	-	2,202	(5,896)	(62)	(1)	15,419	26,026	41,445	207,337	(107,483)	73,828
55532	Flavanna County Public Schools	3,544	15,613	-	(57,269)	-	(4,346)	(42,458)	229,936	187,478	21,671	-	2,618	(4,346)	(71)	3	19,875	28,523	48,398	201,413	(62,333)	139,080
55533	Chesapeake Public Schools	23,988	195,281	-	(1,337,478)	-	(62,733)	(1,180,942)	2,900,434	1,719,492	267,078	-	31,851	(62,733)	(886)	105	235,415	360,666	596,081	2,539,768	(1,416,357)	1,123,411
55534	Va Beach City School Board	43,751	429,451	-	(2,817,220)	-	(175,968)	(2,519,986)	6,406,465	3,886,479	585,631	-	62,476	(175,968)	(1,676)	235	470,698	705,580	1,176,278	5,700,885	(2,990,684)	2,710,201
55535	Giles County Schools	903	9,238	-	(37,559)	-	(2,490)	(49,908)	137,195	87,287	12,858	-	1,754	(2,490)	(47)	5	12,080	20,608	32,688	116,587	(61,988)	54,599
55536	Gloucester County School Board	3,491	31,769	-	8,129	-	(32,474)	10,915	483,405	494,320	35,158	-	10,675	(32,474)	(229)	956	14,086	190,244	204,330	293,161	(3,171)	289,990
55537	Goochland County School Board	1,157	4,819	-	(26,446)	-	(752)	(21,222)	70,606	49,384	7,844	-	1,072	(752)	(23)	9	8,142	12,284	20,426	58,322	(29,364)	28,958
55538	Grayson County School Board	2,306	18,623	-	(39,649)	-	(16,087)	(34,807)	281,629	246,822	28,950	-	1,900	(16,087)	(52)	9	14,720	21,565	36,285	260,064	(49,527)	210,537
55539	Greene County Public Schools	1,902	16,847	-	(86,633)	-	(7,041)	(74,225)	251,205	176,280	23,213	-	2,375	(7,041)	(67)	17	18,897	26,737	45,234	224,468	(93,422)	131,046
55540	Greensville County Public Schools	1,164	10,974	-	(61,568)	-	(5,424)	(54,854)	164,130	109,276	13,769	-	1,535	(5,424)	(41)	16	9,855	18,908	28,763	145,222	(64,709)	80,513
55541	Halifax County School Board	1,588	22,052	-	20,675	-	(31,446)	12,869	340,824	353,693	29,615	-	2,985	(31,446)	(36)	1,260	2,378	74,924	77,302	265,900	10,491	276,391
55542	Hanover County Public Schools	5,252	45,455	-	(317,475)	-	(15,357)	(282,125)	763,829	393,704	53,847	-	5,688	(15,357)	(167)	37	44,408	67,367	111,415	608,462	(326,173)	282,289
55543	Henrico Co School Board	395	13,938	-	(132,679)	-	(5,467)	(123,813)	208,820	85,007	15,364	-	771	(5,467)	(22)	2	10,648	6,255	16,903	202,565	(134,461)	68,104
55544	Henry County Public Schools	3,361	38,447	-	(252,040)	-	(22,431)	(232,663)	577,441	344,778	48,753	-	4,350	(22,431)	(112)	16	30,576	52,462	83,038	524,979	(263,239)	261,740
55545	Highland County School Board	231	1,782	-	(783)	-	(1,958)	(728)	27,155	26,427	2,988	-	188	(1,958)	(5)	9	1,222	2,473	3,695	24,682	(1,950)	22,732
55546	Isle of Wight County Schools	1,498	8,098	-	(38,247)	-	(3,082)	(31,733)	120,017	88,284	14,857	-	1,431	(3,082)	(40)	16	13,182	14,621	27,803	105,396	(44,915)	60,481
55548	King George Co School Board	2,175	16,568	-	(119,625)	-	(2,850)	(103,732)	244,699	140,967	22,113	-	3,048	(2,850)	(89)	2	22,226	34,407	56,633	210,292	(125,958)	84,334
55549	King and Queen County School Board	805	6,689	-	(52,309)	-	(2,034)	(46,669)	101,975	55,306	7,201	-	1,036	(2,034)	(27)	1	6,175	12,977	19,152	88,998	(52,844)	36,154
55550	King William Co School Board	2,020	5,962	-	(90,339)	-	(4,908)	(84,275)	87,109	62,834	10,721	-	1,533	(4,908)	(44)	-	10,302	18,239	28,541	34,577	(34,777)	34,293
55551	Lancaster County Public Schools	1,195	8,013	-	(44,472)	-	(3,186)	(38,450)	119,108	80,658	12,996	-	1,367	(3,186)	(99)	-	10,528	15,407	25,945	103,701	(48,988)	54,713
55552	Lee County School Board	4,530	19,472	-	55,523	(9,141)	(44,552)	25,832	545,435	571,267	29,907	-	-	(44,552)	-	-	(14,645)	(17,244)	(31,889)	562,679	40,477	603,156
55553	Loudoun County School Board	48,929	197,851	-	3,267	-	(133,466)	116,581	2,948,930	3,065,511	127,292	-	142,392	(133,466)	(3,456)	1,924	134,686	2,353,930	2,488,616	595,000	(18,105)	576,895
55554	Louisa County Public Schools	4,409	25,626	-	13,715	-	(20,245)	23,505	408,865	404,044	10,444	-	19,496	(20,245)	(473)	114	12,936	336,964	61,332	10,569	71,901	
55555	Lunenburg County School Board	575	7,554	-	(52,253)	-	(2,736)	(46,860)	112,704	65,844	8,428	-	982	(2,736)	(28)	-	6,646	11,957	18,603	100,747	(53,506)	47,241
55556	Madison County School Board	1,068	8,034	-	(34,064)	-	(4,620)	(29,582)	120,266	90,684	12,656	-	1,216	(4,620)	(35)	1	9,218	13,617	22,835	106,649	(38,800)	67,849
55557	Mathews County School Board	1,203	9,111	-	(62,419)	-	(2,965)	(55,070)	135,264	80,194	10,969	-	1,446	(2,965)	(38)	21	9,433	18,020	27,453	117,244	(64,503)	52,741
55558	Mecklenburg Co School Board	1,362	13,783	-	(109,835)	-	(6,296)	(100,986)	205,979	104,993	20,723	-	2,086	(6,296)	(61)	1	16,453	23,144	39,597	182,835	(117,439)	65,396
55559	Middlesex County School Board	719	6,762	-	(60,857)	-	(2,592)	(55,968)	100,756	44,788	16,520	-	1,720	(2,592)	(49)	5	15,604	17,953	35,557	82,803	(71,572)	11,231
55560	Montgomery County School Board	3,186	35,343	-	(222,339)	-	(14,116)	(197,026)	527,465	320,539	33,757	-	4,257	(14,116)	(118)	18	23,798	54,457	78,255	473,008	(221,724)	251,284
55562	Nelson County Public Schools	3,266	20,522	-	(36,510)	-	(7,282)	(308,059)	280,757	32,969	-	-	2,563	(14,560)	(71)	1	20,302	28,730	49,032	279,309	(47,584)	231,725
55563	New Kent County School Board	1,335	11,285	-	(76,516)	-	(4,232)	(68,128)	167,968	99,840	15,552	-	1,573	(4,232)	(44)	4	12,853	18,111	30,964	149,857	(80,981)	68,876
55565	Northampton County Schools	642	4,134	-	(14,987)	-	(3,312)	(13,523)	62,252	48,729	4,939	-	503	(3,312)	(12)	-	2,118	6,899	55,471	116,641	(15,641)	39,830
55566	Northumberland Co School Bd	372	9,371	-	(109,379)	-	(2,322)	(101,958)	139,613	37,655	14,065	-	950	(2,322)	(35)	-	12,658	9,020	21,678	130,593	(114,616)	15,977
55567	Nottoway County School Board	687	11,143	-	(107,002)	-	(1,674)	(96,846)	165,232	68,386	11,827	-	1,330	(1,674)	(39)	2	11,446	14,678	26,124	150,554	(108,292)	42,262
55568	Orange County Public Schools	3,163	20,767	-	(139,043)	-	(9,598)	(124,711)	309,291	1												

Health Insurance Credit - Political Subdivisions

Appendix 16 - Total OPEB Liability and Fiduciary Net Position

Employer Code	Political Subdivision	Change in Total OPEB Liability (TOL)										Change in Plan Fiduciary Net Position (PFNP)										
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Net Change in TOL	Beginning TOL	Ending TOL	Contributions Employer	Contributions Employee	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net OPEB Liability Beginning of Year	Change in Net OPEB Liability	Net OPEB Liability
55599	York County School Board	6,780	36,096	-	(14,209)	-	(25,804)	2,863	540,874	543,737	48,761	-	5,874	(25,804)	(133)	557	29,255	89,278	118,533	451,596	(26,392)	425,204
55600	Accomack County School Board	3,728	25,713	-	(146,365)	-	(9,058)	(125,982)	381,734	255,752	34,364	-	3,769	(9,058)	(106)	33	29,002	42,797	71,799	338,937	(154,984)	183,953
55601	Bristol City School Bd	580	4,237	-	(32,578)	-	(3,498)	(31,259)	63,936	32,677	7,744	-	846	(3,498)	(22)	14	5,084	10,780	15,864	53,166	(36,343)	16,813
55602	Buena Vista City Schools	598	3,075	-	(18,310)	-	(1,628)	(16,265)	45,772	29,507	4,941	-	466	(1,628)	(13)	1	3,767	5,029	8,796	40,743	(20,032)	20,711
55603	Amelia County School Board	780	6,140	-	(18,125)	-	(3,727)	(14,932)	92,046	77,114	8,239	-	745	(3,727)	(21)	-	5,236	8,643	13,879	83,403	(20,168)	63,235
55605	Danville City Schools	1,509	10,676	-	(61,622)	-	(3,755)	(53,202)	158,528	105,326	31,899	-	2,659	(3,755)	(81)	1	30,723	23,974	54,697	134,554	(83,925)	50,629
55619	Staunton City Schools	425	1,982	-	8,661	-	(3,033)	8,035	30,451	38,486	-	-	2,095	(3,033)	(48)	48	(938)	37,194	36,256	67,433	(6,743)	2,230
55608	Harrisonburg City School Bd	2,206	14,973	-	(102,935)	-	(5,336)	(91,092)	222,289	131,197	25,841	-	2,893	(5,336)	(84)	-	23,214	31,791	55,105	190,498	(114,406)	76,092
55609	Hopewell City School Board	2,215	13,160	-	(37,630)	-	(10,943)	(33,198)	198,219	165,021	19,824	-	2,029	(10,943)	(54)	1	10,857	26,236	37,093	171,983	(44,055)	127,928
55610	Lynchburg Public Schools	3,286	23,333	-	(118,021)	-	(10,398)	(101,800)	347,589	245,789	32,633	-	4,047	(10,398)	(109)	19	26,192	48,595	74,787	298,994	(127,992)	171,002
55611	Fauquier County School Board	14,306	53,416	-	(158,934)	-	(21,322)	(112,534)	787,707	675,173	87,728	-	8,897	(21,322)	(254)	17	75,066	95,200	170,266	692,507	(187,600)	504,907
55612	Brunswick County Public Schools	776	8,170	-	(14,676)	-	(7,850)	(13,580)	124,189	110,609	6,276	-	3,801	(7,850)	(93)	1	2,135	62,968	65,103	61,221	(15,715)	45,506
55614	Portsmouth School Board	7,745	69,528	-	(509,877)	-	(27,225)	(459,829)	1,035,910	576,801	86,026	-	9,277	(27,225)	(262)	12	67,828	108,400	176,228	927,510	(527,657)	399,853
55615	Campbell County School Board	3,729	27,375	-	(15,487)	-	(38,256)	8,335	420,961	429,296	28,407	-	11,222	(38,256)	(356)	356	16,772	198,243	224,189	6,864	(231,053)	231,053
55616	Richmond County School Board	9,789	100,729	-	(773,117)	-	(34,296)	(696,895)	1,499,640	802,745	128,051	-	14,434	(34,296)	(392)	61	107,858	175,138	282,996	1,324,502	(804,753)	519,749
55617	Roanoke City School Board	4,597	5,362	-	(6,852)	-	(650)	2,457	75,170	77,627	10,017	-	6,357	(650)	(165)	(30)	15,529	95,667	111,196	(20,497)	(13,072)	(33,569)
55619	Staunton City Schools	1,527	7,717	-	2,569	-	(10,335)	1,469	117,972	119,441	11,042	-	1,139	(10,335)	(20)	254	2,080	23,261	25,341	94,711	(611)	94,100
55620	Suffolk City School Board	8,393	59,276	-	(280,480)	-	(19,129)	(238,240)	785,995	547,755	79,857	-	9,017	(19,129)	(254)	2	69,493	105,291	174,784	680,704	(307,733)	372,971
55622	Craig County School Board	406	3,312	-	(10,891)	-	(1,606)	(8,779)	49,459	40,680	4,143	-	399	(1,606)	(12)	-	2,924	4,901	7,825	44,558	(11,703)	32,855
55623	Martinsville City Schools	659	7,659	-	(78,195)	-	(2,880)	(72,757)	114,244	41,487	12,257	-	1,121	(2,880)	(34)	(1)	10,463	11,329	21,792	102,915	(83,200)	19,695
55624	Appomattox Region Governor's School	94	432	-	(4,548)	-	-	(4,022)	6,300	2,278	706	-	111	-	(3)	-	814	1,280	2,094	5,020	(4,836)	184
55625	Colonial Heights City Schools	1,246	7,339	-	(58,226)	-	(1,604)	(51,245)	108,281	57,036	10,056	-	1,406	(1,604)	(41)	1	9,818	16,776	26,594	91,505	(61,063)	30,442
55632	Manassas City Schools	4,508	28,660	-	54,911	-	(26,274)	61,805	433,215	495,020	21,014	-	12,869	(26,274)	(295)	637	7,951	224,945	232,896	208,270	53,854	262,124
55633	Franklin County Public Schools	6,576	39,690	-	(19,579)	-	(35,831)	(9,144)	599,337	590,193	28,177	-	25,161	(35,831)	(604)	348	17,251	422,238	439,489	177,099	(26,395)	150,704
55634	Frederick County School Board	9,006	36,174	-	(138,789)	-	(12,633)	(106,242)	533,229	426,987	57,912	-	7,604	(12,633)	(217)	38	52,704	90,395	143,099	442,834	(158,946)	283,888
55635	City of Salem Schools	2,533	11,843	-	27,368	-	(13,475)	26,269	180,659	206,928	18,538	-	4,445	(15,475)	(89)	550	7,969	79,253	87,222	101,406	18,300	119,706
55636	Manassas Park City Schools	1,500	6,079	-	1,892	-	(1,784)	5,687	65,004	66,504	902	-	4,025	(1,784)	(97)	60	3,106	67,110	70,216	77,293	(3,581)	(4,712)
55637	Newport News Public Schools	16,730	13,271	-	(9,907)	-	(99)	19,995	179,931	199,926	42,626	-	12,358	(99)	(320)	10	54,575	166,125	220,700	13,806	(34,580)	(20,774)
55638	Town of West Point School Bd	512	288	-	(221)	-	-	579	3,760	4,339	988	-	361	-	(10)	1	1,340	5,148	6,488	11,388	(761)	(2,149)
55708	Waynesboro Public Schools	860	6,151	-	(42,294)	-	(3,302)	(38,585)	91,911	53,256	8,962	-	926	(3,302)	(27)	1	6,560	10,820	17,380	81,091	(45,145)	35,946
55710	Valley Vo-Tech Center	109	926	-	(9,644)	-	(270)	(8,879)	13,744	4,865	1,078	-	51	(270)	(2)	-	857	250	1,107	13,494	(9,736)	3,758
55711	New Horizons Technical Ctr	334	2,671	-	(540)	-	(540)	(7,914)	24,695	16,781	1,930	-	295	(540)	(8)	-	1,677	3,814	5,491	20,881	(9,591)	11,290
55713	Galax City Schools	792	3,566	-	(20,902)	-	(1,278)	(17,822)	52,670	34,848	6,691	-	894	(1,278)	(25)	-	6,282	10,473	16,755	42,197	(24,104)	18,093
55714	Norton City Schools	295	2,022	-	(7,949)	-	(1,674)	(7,306)	30,499	23,978	4,223	-	441	(1,674)	(12)	-	2,978	5,303	8,281	25,196	(10,284)	14,912
55802	Williamsburg-James City Co Sch	8,702	36,841	-	(40,460)	-	(33,759)	52,244	553,974	606,218	28,361	-	24,130	(33,759)	(574)	511	18,669	407,127	425,796	146,847	33,575	180,422
55803	Poquoson City Public Schools	507	4,596	-	(1,388)	-	(5,947)	(982)	70,560	69,578	7,326	-	512	(5,947)	(9)	132	2,014	9,175	11,789	60,785	(2,996)	57,789
55804	Fredricksburg City Schools	1,242	6,418	-	(14,908)	-	(1,830)	(39,078)	94,761	55,683	10,013	-	1,305	(1,830)	(50)	-	9,450	14,712	24,162	90,049	(48,528)	31,521
55807	Hampton City Schools	4,345	42,009	-	(333,979)	-	(16,357)	(303,982)	626,189	322,207	64,990	-	6,040	(16,357)	(171)	26	54,528	67,362	121,890	558,627	(358,510)	200,117
55813	Buchanan County School Board	2,416	36,019	-	(206,226)	-	(30,672)	(198,463)	546,538	348,075	58,571	-	4,196	(30,672)	(110)	28	32,013	49,768	81,791	496,760	(230,476)	266,284
55814	Jackson River Technical Ctr	-	260	-	(4,113)	-	(3)	(3,856)	3,856	-	-	-	1	(3)	5	(3,226)	(3,223)	3,223	-	633	(633)	-
55815	Northern Neck Reg Voc Ctr	51	262	-	(863)	-	(50)	3,834	3,784	331	-	-	51	(50)	(2)	-	3,800	580	960	3,254	(430)	2,824
55859	Williamsburg Area Transit Authority	1,696	1,835	-	(2,188)	-	(85)	1,258	25,536	26,794	4,644	-	1,658	(85)	(44)	-	6,173	23,758	29,931	1,778	(4,915)	(3,137)
55860	Middle Peninsula Juvenile Detention Commission	1,651	4,296	-	(4,086)	-	(659)	(478)	42,171	42,093	4,378	-	1,936	(659)	(54)	1	5,602	28,759	34,481	13,292	(5,680)	7,612
55866	Hampton Roads Transportation Accountability Commission	171	113	-	(721)	-	-	(437)	1,501	1,064	707	-	340	-	(9)	-	1,038	6,071	5,033	(3,532)	(1,475)	(5,007)
55867	Pamunkey Regional Library	921	2,693	-	11,943	-	(8,422)	12,135	40,689	52,824	5,136	-	1,097	(8,422)	(31)	(71)	2,709	15,582	18,291	25,107	9,426	34,533
55868	Northern Virginia Transportation Authority	379	311	-	(1,86)	-	(35)	469	4,239	4,708	773	-	856	(35)	(22)	14	1,572	13,331	14,903	(9,092)	(1,103)	(10,195)
55874	Meherin River Regional Jail Authority	3,406	2,765	-	26,947	-	(1,164)	31,954	38,140	70,094	3,213	-	7,948	(1,164)	(198)	14	9,813	127,770	137,583	(89,630)	22,141	(67,489)
55883	Western Virginia Regional Jail Authority	7,506	8,668	-	12,036	-	(2,282)	26,128	125,011	151,139	5,269	-	13,012	(2,282)	(322)	64	15,741	209,366	225,107	(84,355)	10,387	(73,968)
55886	Russell County PSA	968	999	-	2,001	-	(479)	3,489	14,077	17,566	960	-	1,283	(479)	(32)	-	1,732	20,489	22,221	(6,412)	1,757	(4,655)
55897	Prince William County Service Authority	9,207	25,915	-	(17,522)	-	(17,522)	(8,304)	383,479	375,175	33,376	-	34,657	(17,522)	(870)	65	49,706	553,244	602,950	(169,765)	(58,010)	(227,775)
55904	Appalachian Juvenile Commission	1,208	7,197	-	(7,914)	-	(5,884)	(5,393)	108,362	102,969	9,773	-	2,693	(5,884)	(67)	87	6,602	42,641	49,243	65,721	(11,995)	53,726
55909	Henry County Public Service Authority	1,325	10,946	-	2,044	-	(9,543)	4,772	165,616	170,388	10,398	-	3,664	(9,543)	(87)	106	4,538	61,018	65,556	104,598	234	104,832
55914	Rappahannock Juvenile Center	1,899	8,941	-	5,075	-	(9,814)	6,101	135,465	141,566	10,241	-	3,632	(9,814)	(89)	61	4,031	60,099	64,130	75,366	2,070	77,436
55918	Amherst County Service Auth	571	4,468	-	(7,782)	-	(2,941)	(5,684)	67,088	61,405	3,455	-	3,015	(2,941)	(72)	78	3,535	50,064	53,599	17,024	(9,219)	7,805
55919	Pepper S Ferry Reg Wastewater	1,188	3,741	-																		

Health Insurance Credit - Constitutional Officers

Appendix 17 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023	
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 3,893,807	0.50308%	\$ 4,341,253	0.51216%
55101	Albemarle County	2,686,388	0.34707%	2,915,674	0.34395%
55102	Alleghany County	4,737,203	0.61203%	5,099,123	0.60156%
55103	Amelia County	2,289,643	0.29582%	2,510,996	0.29624%
55104	Amherst County	3,941,373	0.50921%	4,243,376	0.50060%
55105	Appomattox County	1,787,809	0.23098%	2,016,441	0.23788%
55107	Augusta County	7,041,042	0.90969%	8,431,819	0.99474%
55108	Bath County	1,467,326	0.18956%	1,764,446	0.20816%
55109	Bedford County	6,689,583	0.86425%	7,608,938	0.89764%
55110	Bland County	1,334,396	0.17241%	1,494,891	0.17637%
55111	Botetourt County	7,357,597	0.95057%	7,740,434	0.91317%
55112	Brunswick County	3,579,900	0.46252%	3,924,325	0.46298%
55113	Buchanan County	1,944,200	0.25118%	2,117,005	0.24974%
55114	Buckingham County	2,171,906	0.28061%	2,346,015	0.27678%
55115	Campbell County	5,837,108	0.75415%	6,418,378	0.75719%
55116	Caroline County	5,169,924	0.66795%	5,827,385	0.68748%
55117	Carrroll County	2,984,334	0.38558%	3,352,703	0.39553%
55118	Charles City County	1,534,494	0.19825%	1,609,393	0.18987%
55119	Charlotte County	2,582,150	0.33361%	2,874,022	0.33904%
55120	Chesterfield County	27,138,023	3.50615%	31,133,866	3.67294%
55121	Clarke County	2,278,577	0.29439%	2,489,488	0.29369%
55122	Craig County	1,197,121	0.15468%	1,280,070	0.15100%
55123	Culpeper County	7,695,737	0.99428%	9,410,572	1.11018%
55124	Cumberland County	1,895,795	0.24494%	2,176,810	0.25682%
55125	Dickenson County	2,498,980	0.32285%	2,755,485	0.32508%
55126	Dinwiddie County	4,420,187	0.57109%	4,703,949	0.55493%
55128	Essex County	1,801,593	0.23277%	2,069,003	0.24407%
55130	Fauquier County	14,487,683	1.87177%	16,262,330	1.91849%
55131	Floyd County	2,496,944	0.32260%	2,692,930	0.31771%
55132	Fluvanna County	4,366,468	0.56412%	5,172,865	0.61024%
55133	Franklin County	6,733,023	0.86989%	7,490,306	0.88364%
55134	Frederick County	13,003,204	1.67999%	14,119,960	1.66577%
55135	Giles County	2,914,389	0.37654%	3,023,593	0.35670%
55136	Gloucester County	6,947,298	0.89756%	7,717,594	0.91045%
55137	Goochland County	5,354,398	0.69178%	5,945,741	0.70144%
55138	Grayson County	2,353,754	0.30411%	2,544,897	0.30024%
55139	Greene County	3,056,939	0.39495%	3,340,433	0.39409%
55140	Greensville County	2,913,994	0.37647%	3,279,361	0.38688%
55141	Halifax County	3,193,504	0.41260%	3,519,166	0.41516%
55142	Hanover County	22,851,063	2.95229%	23,548,878	2.77812%
55143	Henrico County	23,085,817	2.98262%	23,698,833	2.79581%
55144	Henry County	10,120,079	1.30747%	12,963,487	1.52935%
55145	Highland County	992,594	0.12823%	962,355	0.11352%
55146	Isle of Wight County	5,017,968	0.64832%	6,145,276	0.72497%
55147	James City County	3,191,428	0.41232%	3,444,205	0.40632%
55148	King George County	4,850,832	0.62671%	5,205,447	0.61411%
55149	King and Queen County	1,592,151	0.20571%	1,744,522	0.20580%
55150	King William County	2,462,738	0.31818%	2,793,125	0.32950%
55151	Lancaster County	2,693,061	0.34793%	2,981,168	0.35169%
55152	Lee County	2,655,680	0.34309%	2,923,115	0.34484%
55153	Loudoun County	72,001,550	9.30213%	75,813,713	8.94373%
55154	Louisa County	6,092,415	0.78713%	6,515,011	0.76859%
55155	Lunenburg County	1,467,918	0.18967%	1,682,904	0.19852%
55156	Madison County	2,424,671	0.31327%	2,590,743	0.30565%
55157	Mathews County	1,826,160	0.23593%	1,997,380	0.23565%
55158	Mecklenburg County	4,460,845	0.57633%	4,861,917	0.57357%
55159	Middlesex County	1,902,220	0.24576%	1,974,688	0.23296%
55160	Montgomery County	8,875,301	1.14666%	10,039,638	1.18441%
55162	Nelson County	1,963,508	0.25369%	2,089,869	0.24656%
55163	New Kent County	4,512,719	0.58304%	5,038,239	0.59438%



Health Insurance Credit - Constitutional Officers

Appendix 17 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023	
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55165	Northampton County	4,239,940	0.54779%	4,725,882	0.55752%
55166	Northumberland County	2,730,367	0.35274%	2,810,058	0.33150%
55167	Nottoway County	2,006,409	0.25922%	2,276,511	0.26855%
55168	Orange County	3,091,245	0.39936%	3,884,192	0.45822%
55169	Page County	3,993,289	0.51593%	4,515,352	0.53268%
55170	Patrick County	4,053,105	0.52364%	4,550,278	0.53681%
55171	Pittsylvania County	8,722,066	1.12685%	9,226,562	1.08849%
55172	Powhatan County	4,315,697	0.55759%	4,924,993	0.58101%
55173	Prince Edward County	2,635,448	0.34051%	2,782,033	0.32819%
55174	Prince George County	2,135,423	0.27591%	2,352,279	0.27750%
55176	Prince William County	10,871,867	1.40462%	11,185,602	1.31959%
55177	Pulaski County	5,009,438	0.64720%	5,370,983	0.63364%
55178	Rappahannock County	2,011,531	0.25990%	2,155,093	0.25423%
55179	Richmond County	1,808,453	0.23363%	2,014,679	0.23768%
55180	Roanoke County	7,090,990	0.91615%	8,249,965	0.97327%
55181	Rockbridge County	3,305,396	0.42703%	3,610,787	0.42598%
55182	Rockingham County	11,898,749	1.53726%	13,194,634	1.55661%
55183	Russell County	3,715,268	0.48000%	3,951,921	0.46622%
55184	Scott County	3,438,962	0.44429%	3,994,679	0.47127%
55185	Shenandoah County	4,949,782	0.63949%	5,614,306	0.66235%
55186	Smyth County	3,382,936	0.43708%	3,995,258	0.47133%
55187	Southampton County	4,740,185	0.61243%	4,967,045	0.58596%
55188	Spotsylvania County	22,667,224	2.92853%	24,452,849	2.88475%
55189	Stafford County	25,429,058	3.28537%	27,793,637	3.27887%
55190	Surry County	1,687,074	0.21795%	1,788,428	0.21097%
55191	Sussex County	3,505,310	0.45287%	3,811,451	0.44964%
55192	Tazewell County	5,010,072	0.64728%	5,577,753	0.65802%
55193	Warren County	5,975,587	0.77202%	6,116,355	0.72156%
55195	Washington County	6,583,737	0.85058%	7,189,628	0.84819%
55196	Westmoreland County	3,549,329	0.45858%	3,679,271	0.43404%
55197	Wise County	5,346,700	0.69077%	5,912,357	0.69748%
55198	Wythe County	3,268,500	0.42229%	3,477,547	0.41025%
55199	York County	9,957,884	1.28651%	11,200,805	1.32139%
55200	City of Alexandria	17,858,056	2.30720%	19,183,935	2.26317%
55201	City of Bristol	2,693,630	0.34801%	2,194,060	0.25885%
55202	City of Buena Vista	976,918	0.12622%	1,108,755	0.13082%
55205	City of Danville	5,531,829	0.71471%	6,049,453	0.71367%
55206	City of Fredericksburg	4,093,549	0.52888%	4,145,890	0.48909%
55207	City of Hampton	8,570,499	1.10729%	9,599,881	1.13253%
55208	City of Harrisonburg	904,063	0.11682%	949,952	0.11207%
55209	City of Hopewell	1,959,585	0.25319%	2,149,764	0.25361%
55210	City of Lynchburg	4,043,100	0.52235%	4,193,620	0.49473%
55212	City of Norfolk	21,327,099	2.75541%	23,744,490	2.80119%
55213	City of Petersburg	2,546,812	0.32906%	2,474,129	0.29188%
55214	City of Portsmouth	11,531,443	1.48982%	12,647,497	1.49205%
55215	City of Radford	1,689,442	0.21827%	1,848,283	0.21805%
55216	City of Richmond	22,631,154	2.92387%	23,447,046	2.76609%
55217	City of Roanoke	9,180,121	1.18603%	9,635,727	1.13676%
55219	City of Staunton	1,831,046	0.23657%	1,823,196	0.21510%
55220	City of Suffolk	5,962,836	0.77037%	6,384,568	0.75319%
55221	City of Williamsburg	195,799	0.02530%	229,387	0.02707%
55222	City of Winchester	3,289,253	0.42495%	3,572,178	0.42142%
55223	City of Martinsville	3,708,949	0.47918%	4,125,715	0.48673%
55224	City of Falls Church	1,312,574	0.16957%	1,529,207	0.18040%
55225	City of Colonial Heights	1,971,272	0.25470%	2,015,751	0.23781%
55230	City of Covington	277,469	0.03585%	292,367	0.03451%
55232	City of Franklin	257,214	0.03323%	469,526	0.05538%
55233	City of Chesapeake	31,242,228	4.03639%	35,093,826	4.14011%
55234	City of Virginia Beach	26,901,032	3.47554%	30,758,763	3.62870%
55235	City of Norton	385,153	0.04978%	402,753	0.04752%



Health Insurance Credit - Constitutional Officers

Appendix 17 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55236	City of Manassas Park	567,844	0.07336%	627,070	0.07396%
55258	City of Newport News	10,634,375	1.37394%	12,574,028	1.48340%
55307	City of Lexington	270,659	0.03495%	326,648	0.03854%
55308	City of Waynesboro	1,325,824	0.17129%	1,241,045	0.14642%
55313	City of Galax	121,791	0.01572%	66,299	0.00783%
55316	City of Fairfax	587,365	0.07590%	675,088	0.07963%
55319	City of Emporia	423,469	0.05469%	451,907	0.05332%
55332	City of Manassas	880,154	0.11373%	954,330	0.11260%
55335	City of Salem	1,945,902	0.25140%	2,088,725	0.24640%
55364	Town of Bedford	22,124	0.00287%	0	0.00000%
55365	City of Poquoson	415,804	0.05372%	449,257	0.05299%
Total for VRS Health Insurance Credit - Constitutional Officers ⁽¹⁾		\$ 774,012,972	100.00003%	\$ 847,656,840	100.00000%

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Constitutional Officers systemwide results due to rounding.



Health Insurance Credit - Constitutional Officers

Appendix 18 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Health Insurance Credit - Constitutional Officers Total⁽¹⁾		185,188	0	894,181	1,320,765	2,400,134	1,648,426	178,782	0	1,397,501	3,224,709	8,188,142	(15,172)	8,172,970
Employer Allocation														
55100	Accomack County	948	0	4,580	1,955	7,483	8,443	916	0	10,653	20,012	41,936	(3,140)	38,796
55101	Albemarle County	637	0	3,076	7,773	11,486	5,670	615	0	937	7,222	28,163	3,336	31,499
55102	Alleghany County	1,114	0	5,379	929	7,422	9,916	1,075	0	5,053	16,044	49,257	2,619	51,876
55103	Amelia County	549	0	2,649	3,664	6,862	4,883	530	0	2,234	7,647	24,257	(254)	24,003
55104	Amherst County	927	0	4,476	6,482	11,885	8,252	895	0	10,117	19,264	40,990	(1,843)	39,147
55105	Appomattox County	441	0	2,127	1,946	4,514	3,921	425	0	4,571	8,917	19,478	(971)	18,507
55107	Augusta County	1,842	0	8,895	28,184	38,921	16,398	1,778	0	732	18,908	81,451	6,200	87,651
55108	Bath County	385	0	1,861	8,396	10,642	3,431	372	0	1,104	4,907	17,044	1,872	18,916
55109	Bedford County	1,662	0	8,027	8,174	17,863	14,797	1,605	0	22,578	38,980	73,500	(3,570)	69,930
55110	Bland County	327	0	1,577	3,363	5,267	2,907	315	0	2,458	5,680	14,441	(232)	14,209
55111	Botetourt County	1,691	0	8,165	6,523	16,379	15,053	1,633	0	15,365	32,051	74,772	(1,783)	72,989
55112	Brunswick County	857	0	4,140	6,999	11,996	7,632	828	0	2,196	10,656	37,909	2,468	40,377
55113	Buchanan County	462	0	2,233	4,145	6,840	4,117	446	0	1,747	6,310	20,449	86	20,535
55114	Buckingham County	513	0	2,475	589	3,577	4,563	495	0	3,038	8,096	22,663	(347)	22,316
55115	Campbell County	1,402	0	6,771	3,578	11,751	12,482	1,354	0	2,819	16,655	62,000	(264)	61,736
55116	Caroline County	1,273	0	6,147	7,402	14,822	11,333	1,229	0	8,856	21,418	56,292	(686)	55,606
55117	Carroll County	732	0	3,537	3,132	7,401	6,520	707	0	1,745	8,972	32,387	417	32,804
55118	Charles City County	352	0	1,698	882	2,932	3,130	339	0	2,530	5,999	15,547	(105)	15,442
55119	Charlotte County	628	0	3,032	1,585	5,245	5,589	606	0	5,445	11,640	27,761	(1,225)	26,536
55120	Chesterfield County	6,802	0	32,843	92,489	132,134	60,546	6,567	0	8,985	76,098	300,745	10,237	310,982
55121	Clarke County	544	0	2,626	1,150	4,320	4,841	525	0	4,123	9,489	24,048	(807)	23,241
55122	Craig County	280	0	1,350	3,250	4,880	2,489	270	0	1,738	4,497	12,364	187	12,551
55123	Culpeper County	2,056	0	9,927	33,652	45,635	18,300	1,985	0	4,413	24,698	90,903	8,579	99,482
55124	Cumberland County	476	0	2,296	4,486	7,258	4,233	459	0	1,831	6,523	21,029	371	21,400
55125	Dickenson County	602	0	2,907	5,995	9,504	5,359	581	0	6,631	6,631	26,618	1,335	27,953
55126	Dinwiddie County	1,028	0	4,962	2,937	8,927	9,148	992	0	5,056	15,196	45,438	(425)	45,013
55128	Essex County	452	0	2,182	5,347	7,981	4,023	436	0	2,584	7,043	19,985	(248)	19,737
55130	Fauquier County	3,553	0	17,155	15,772	36,480	31,625	3,430	0	14,189	49,244	157,089	9,816	166,905
55131	Floyd County	588	0	2,841	2,318	5,747	5,237	568	0	2,789	8,594	26,015	822	26,837
55132	Fluvanna County	1,130	0	5,457	18,726	25,313	10,059	1,091	0	1,859	13,009	49,967	3,663	53,630
55133	Franklin County	1,636	0	7,901	12,753	22,290	14,566	1,580	0	5,162	21,308	72,354	3,927	76,281
55134	Frederick County	3,085	0	14,895	4,908	22,888	27,459	2,978	0	21,061	51,498	136,396	582	136,978
55135	Giles County	661	0	3,190	1,899	5,750	5,880	638	0	5,814	12,332	29,207	(1,185)	28,022
55136	Gloucester County	1,686	0	8,141	7,960	17,787	15,008	1,628	0	11,557	28,193	74,549	(1,086)	73,463
55137	Goochland County	1,299	0	6,272	19,560	27,131	11,563	1,254	0	1,337	14,154	57,435	4,400	61,835
55138	Grayson County	556	0	2,685	604	3,845	4,949	537	0	6,107	11,593	24,584	(1,116)	23,468
55139	Greene County	730	0	3,524	2,176	6,430	6,496	705	0	3,133	10,334	32,269	(404)	31,865
55140	Greensville County	716	0	3,459	4,338	8,513	6,377	692	0	1,367	8,436	31,678	307	31,985
55141	Halifax County	769	0	3,712	3,894	8,375	6,844	742	0	1,617	9,203	33,994	2,246	36,240
55142	Hanover County	5,145	0	24,841	692	30,678	45,795	4,967	0	43,134	93,896	227,476	(7,739)	219,737
55143	Henrico County	5,178	0	25,000	2,492	32,670	46,087	4,998	0	47,547	98,632	228,925	(7,098)	221,827
55144	Henry County	2,832	0	13,675	83,526	100,033	25,210	2,734	0	7,786	35,730	125,225	13,592	138,817
55145	Highland County	210	0	1,015	1,669	2,894	1,871	203	0	4,047	6,121	9,295	(574)	8,721
55146	Isle of Wight County	1,343	0	6,483	19,465	27,291	11,951	1,296	0	7,052	20,299	59,362	2,777	62,139
55147	James City County	752	0	3,633	5,743	10,128	6,698	726	0	6,477	13,901	33,270	(783)	32,487
55148	King George County	1,137	0	5,491	16,456	23,084	10,123	1,098	0	4,044	15,265	50,284	4,090	54,374
55149	King and Queen County	381	0	1,840	3,501	5,722	3,392	368	0	1,679	5,439	16,851	1,019	17,870
55150	King William County	610	0	2,946	5,031	8,587	5,432	589	0	359	6,380	26,980	1,968	28,948
55151	Lancaster County	651	0	3,145	2,836	6,632	5,797	629	0	2,130	8,556	28,797	(1,415)	27,382
55152	Lee County	639	0	3,083	2,097	5,819	5,684	617	0	4,696	10,997	28,236	(874)	27,362



Health Insurance Credit - Constitutional Officers

Appendix 18 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55153	Loudoun County	16,563	0	79,973	146,303	242,839	147,431	15,990	0	134,933	298,354	732,325	2,968	735,293
55154	Louisa County	1,423	0	6,873	13,513	21,809	12,670	1,374	0	5,738	19,782	62,933	817	63,750
55155	Lunenburg County	368	0	1,775	4,243	6,386	3,272	355	0	2,137	5,764	16,255	667	16,922
55156	Madison County	566	0	2,733	2,823	6,122	5,038	546	0	2,302	7,886	25,027	(186)	24,841
55157	Mathews County	436	0	2,107	4,888	7,431	3,885	421	0	240	4,546	19,295	971	20,266
55158	Mecklenburg County	1,062	0	5,129	5,241	11,432	9,455	1,025	0	3,116	13,596	46,965	(288)	46,677
55159	Middlesex County	431	0	2,083	3,643	6,157	3,840	416	0	2,941	7,197	19,075	618	19,693
55160	Montgomery County	2,193	0	10,591	16,043	28,827	19,524	2,118	0	18,000	39,642	96,981	(1,241)	95,740
55162	Nelson County	457	0	2,205	2,687	5,349	4,064	441	0	4,266	8,771	20,189	1,612	21,801
55163	New Kent County	1,101	0	5,315	15,002	21,418	9,798	1,063	0	452	11,313	48,669	3,276	51,945
55165	Northampton County	1,032	0	4,985	3,204	9,221	9,190	997	0	8,251	18,438	45,651	(1,169)	44,482
55166	Northumberland County	614	0	2,964	2,282	5,860	5,465	593	0	7,103	13,161	27,144	(1,422)	25,722
55167	Nottoway County	497	0	2,401	5,031	7,929	4,427	480	0	955	5,862	21,989	704	22,693
55168	Orange County	849	0	4,097	13,811	18,757	7,553	819	0	9,109	17,481	37,520	842	38,362
55169	Page County	986	0	4,763	5,275	11,024	8,781	952	0	1,772	11,505	43,617	6,177	49,794
55170	Patrick County	994	0	4,800	7,143	12,937	8,849	960	0	7,038	16,847	43,955	3,934	47,889
55171	Pittsylvania County	2,016	0	9,733	11,464	23,213	17,943	1,946	0	11,870	31,759	89,127	(986)	88,141
55172	Powhatan County	1,076	0	5,195	11,750	18,021	9,578	1,039	0	15,752	26,369	47,574	(1,081)	46,493
55173	Prince Edward County	608	0	2,935	0	3,543	5,410	587	0	6,370	12,367	26,873	(2,307)	24,566
55174	Prince George County	544	0	2,481	697	3,692	4,574	496	0	2,922	7,992	22,722	(1,309)	21,413
55176	Prince William County	2,444	0	11,799	18,111	32,354	21,752	2,359	0	46,206	70,317	108,050	(2,609)	105,441
55177	Pulaski County	1,173	0	5,666	9,594	16,433	10,445	1,133	0	4,945	16,523	51,883	(2,055)	49,828
55178	Rappahannock County	471	0	2,273	1,507	4,251	4,191	455	0	2,413	7,059	20,817	(154)	20,663
55179	Richmond County	440	0	2,125	3,906	6,471	3,918	425	0	1,184	5,527	19,462	325	19,787
55180	Roanoke County	1,802	0	8,703	12,479	22,984	16,044	1,740	0	8,067	25,851	79,693	(2,922)	76,771
55181	Rockbridge County	789	0	3,809	6,470	11,068	7,022	762	0	2,439	10,223	34,880	661	35,541
55182	Rockingham County	2,883	0	13,919	11,470	28,272	25,660	2,783	0	3,129	31,572	127,457	2,312	129,769
55183	Russell County	863	0	4,169	2,057	7,089	7,685	834	0	4,653	13,172	38,175	(850)	37,325
55184	Scott County	873	0	4,214	16,841	21,928	7,769	843	0	1,388	10,000	38,588	4,133	42,721
55185	Shenandoah County	1,227	0	5,923	5,877	13,027	10,918	1,184	0	3,497	15,599	54,234	203	54,437
55186	Smyth County	873	0	4,215	11,340	16,428	7,770	843	0	1,418	10,031	38,593	1,742	40,335
55187	Southampton County	1,085	0	5,240	1,110	7,435	9,659	1,048	0	17,054	27,761	47,979	(4,169)	43,810
55188	Spotsylvania County	5,342	0	25,795	65,432	96,569	47,553	5,157	0	11,654	64,364	236,207	15,695	251,902
55189	Stafford County	6,072	0	29,319	51,110	86,501	54,050	5,862	0	4,902	64,814	268,478	13,886	282,364
55190	Surry County	391	0	1,886	1,748	4,025	3,478	377	0	2,461	6,316	17,275	331	17,606
55191	Sussex County	833	0	4,021	9,405	14,259	7,412	804	0	3,204	11,420	36,817	462	37,279
55192	Tazewell County	1,219	0	5,884	5,001	12,104	10,847	1,176	0	3,137	15,160	53,880	(680)	53,200
55193	Warren County	1,336	0	6,452	7,847	15,635	11,894	1,290	0	13,736	26,920	59,082	(825)	58,257
55195	Washington County	1,571	0	7,584	3,998	13,153	13,982	1,516	0	4,064	19,562	59,451	247	69,698
55196	Westmoreland County	804	0	3,881	6,520	11,205	7,155	776	0	5,831	13,762	35,540	1,398	36,938
55197	Wise County	1,292	0	6,237	6,800	14,329	11,497	1,247	0	1,941	14,685	57,111	1,162	58,273
55198	Wythe County	760	0	3,668	3,706	8,134	6,763	733	0	10,409	17,905	33,592	(2,918)	30,674
55199	York County	2,447	0	11,816	9,183	23,446	21,782	2,362	0	15,624	39,768	108,197	(2,406)	105,791
55200	City of Alexandria	4,191	0	20,237	0	24,428	37,307	4,046	0	81,721	123,074	185,312	(29,894)	155,418
55201	City of Bristol	479	0	2,315	4,247	7,041	4,267	463	0	40,027	44,757	21,195	(7,642)	13,553
55202	City of Buena Vista	242	0	1,170	990	2,402	2,156	234	0	1,496	3,886	10,712	145	10,857
55205	City of Danville	1,322	0	6,381	0	7,703	11,764	1,276	0	15,084	28,124	58,436	(3,719)	54,717
55206	City of Fredericksburg	906	0	4,373	3,358	8,637	8,062	874	0	11,961	20,897	40,047	(1,788)	38,259
55207	City of Hampton	2,097	0	10,127	5,434	17,658	18,669	2,025	0	49,946	70,640	92,733	(16,648)	76,085
55208	City of Harrisonburg	208	0	1,002	1,449	2,659	1,847	200	0	1,682	3,729	9,176	383	9,559
55209	City of Hopewell	470	0	2,268	2,455	5,193	4,181	453	0	2,865	7,499	20,766	92	20,858
55210	City of Lynchburg	916	0	4,424	539	5,879	8,155	884	0	10,499	19,538	40,509	(2,348)	38,161
55212	City of Norfolk	5,187	0	25,048	10,483	40,718	46,176	5,008	0	96,439	147,623	229,365	(27,575)	201,790



Health Insurance Credit - Constitutional Officers

Appendix 18 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55213	City of Petersburg	541	0	2,610	499	3,650	4,811	522	0	19,744	25,077	23,900	(6,506)	17,394
55214	City of Portsmouth	2,763	0	13,342	2,234	18,339	24,595	2,668	0	22,777	50,040	122,171	(11,302)	110,869
55215	City of Radford	404	0	1,950	3,064	5,418	3,594	390	0	539	4,523	17,854	475	18,329
55216	City of Richmond	5,122	0	24,734	0	29,856	45,597	4,945	0	137,195	187,737	226,491	(42,615)	183,876
55217	City of Roanoke	2,105	0	10,165	1,341	13,611	18,739	2,032	0	40,506	61,277	93,079	(9,714)	83,365
55219	City of Staunton	398	0	1,923	2,445	4,766	3,546	385	0	5,311	9,242	17,613	(453)	17,160
55220	City of Suffolk	1,395	0	6,735	1,822	9,952	12,416	1,347	0	13,165	26,928	61,672	(2,604)	59,068
55221	City of Williamsburg	50	0	242	1,568	1,860	446	48	0	1,291	1,785	2,217	395	2,612
55222	City of Winchester	780	0	3,768	1,355	5,903	6,947	753	0	3,589	11,289	34,506	506	35,012
55223	City of Martinsville	901	0	4,352	3,203	8,456	8,023	870	0	5,895	14,788	39,854	(230)	39,624
55224	City of Falls Church	334	0	1,613	6,457	8,404	2,974	323	0	4,866	8,163	14,771	(345)	14,426
55225	City of Colonial Heights	440	0	2,126	3,836	6,402	3,920	425	0	4,674	9,019	19,472	(512)	18,960
55230	City of Covington	64	0	309	87	460	569	62	0	753	1,384	2,826	(196)	2,630
55232	City of Franklin	103	0	495	4,769	5,367	913	99	0	780	1,792	4,535	792	5,327
55233	City of Chesapeake	7,667	0	37,020	22,983	67,670	68,247	7,402	0	39,066	114,715	338,998	(2,975)	336,023
55234	City of Virginia Beach	6,720	0	32,447	81,741	120,908	59,816	6,487	0	8,080	74,383	297,123	28,706	325,829
55235	City of Norton	88	0	425	0	513	783	85	0	1,028	1,896	3,891	(282)	3,609
55236	City of Manassas Park	137	0	661	1,015	1,813	1,219	132	0	879	2,230	6,056	120	6,176
55258	City of Newport News	2,747	0	13,264	101,949	117,960	24,453	2,652	0	1,098	28,203	121,463	38,245	159,708
55307	City of Lexington	71	0	345	1,572	1,988	635	69	0	362	1,066	3,156	178	3,334
55308	City of Waynesboro	271	0	1,309	1,399	2,979	2,414	262	0	6,847	9,523	11,989	(1,178)	10,811
55313	City of Galax	15	0	70	27	112	129	14	0	1,805	1,948	641	(379)	262
55316	City of Fairfax	147	0	712	3,793	4,652	1,313	142	0	99	1,554	6,520	768	7,288
55319	City of Emporia	99	0	477	1	577	879	95	0	2,654	3,628	4,366	(658)	3,708
55332	City of Manassas	209	0	1,007	2,460	3,676	1,856	201	0	369	2,426	9,220	473	9,693
55335	City of Salem	456	0	2,203	2,006	4,665	4,062	441	0	1,900	6,403	20,176	(119)	20,057
55364	Town of Bedford	0	0	0	0	0	0	0	0	2,453	2,453	0	(805)	(805)
55365	City of Poquoson	98	0	474	206	778	874	95	0	891	1,860	4,339	(271)	4,068
Total for VRS Health Insurance Credit - Constitutional Officers ⁽¹⁾		185,188	0	894,181	1,320,765	2,400,134	1,648,426	178,782	0	1,397,501	3,224,709	8,188,142	(15,172)	8,172,970

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Constitutional Officers systemwide results due to rounding.



Health Insurance Credit - Constitutional Officers

Appendix 19 - Amortization of Deferred (Inflows) and Outflows

Employer Code		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Health Insurance Credit - Constitutional Officers Total⁽¹⁾		(13,151)	(157,245)	(144,549)	(271,985)	(200,743)	(36,904)
Employer Allocation							
55100	Accomack County	(1,890)	(2,627)	(2,511)	(2,986)	(2,032)	(483)
55101	Albemarle County	2,721	1,544	367	(297)	(141)	70
55102	Alleghany County	(531)	(2,093)	(1,878)	(2,170)	(1,687)	(263)
55103	Amelia County	104	(235)	187	(198)	(461)	(182)
55104	Amherst County	(1,481)	(2,000)	(897)	(1,059)	(1,490)	(452)
55105	Appomattox County	(966)	(1,294)	(1,065)	(694)	(327)	(57)
55107	Augusta County	6,220	4,754	4,557	2,520	2,116	(154)
55108	Bath County	1,876	1,493	1,074	535	669	88
55109	Bedford County	(3,770)	(5,786)	(4,219)	(4,184)	(2,495)	(663)
55110	Bland County	(228)	(426)	(18)	256	49	(46)
55111	Botetourt County	(1,547)	(2,117)	(3,096)	(4,323)	(3,898)	(691)
55112	Brunswick County	2,259	414	(372)	(757)	(287)	83
55113	Buchanan County	91	(174)	298	70	135	110
55114	Buckingham County	(341)	(781)	(933)	(1,344)	(966)	(154)
55115	Campbell County	991	(392)	(1,534)	(2,158)	(1,526)	(285)
55116	Caroline County	(672)	(1,578)	(1,133)	(2,221)	(899)	(93)
55117	Carroll County	425	(200)	(378)	(839)	(463)	(116)
55118	Charles City County	(453)	(714)	(622)	(736)	(528)	(14)
55119	Charlotte County	(1,218)	(1,704)	(1,488)	(1,222)	(664)	(99)
55120	Chesterfield County	13,711	12,082	13,503	7,325	7,878	1,537
55121	Clarke County	(801)	(1,215)	(1,089)	(1,327)	(700)	(37)
55122	Craig County	190	(19)	60	(107)	112	147
55123	Culpeper County	7,851	5,130	4,484	2,351	1,757	(636)
55124	Cumberland County	376	25	200	208	44	(118)
55125	Dickenson County	1,342	918	1,003	(130)	(199)	(61)
55126	Dinwiddie County	(766)	(1,451)	(907)	(1,790)	(1,291)	(64)
55128	Essex County	(153)	(45)	261	414	409	52
55130	Fauquier County	2,835	(3,160)	(3,791)	(4,552)	(3,139)	(957)
55131	Floyd County	738	(262)	(805)	(1,413)	(980)	(125)
55132	Fluvanna County	3,143	2,283	2,507	2,095	2,015	261
55133	Franklin County	3,945	1,825	(1,694)	(1,729)	(1,109)	(256)
55134	Frederick County	(2,216)	(4,818)	(5,716)	(8,668)	(6,116)	(1,076)
55135	Giles County	(1,178)	(1,600)	(1,118)	(1,550)	(1,122)	(14)
55136	Gloucester County	(238)	(1,497)	(3,342)	(2,790)	(2,026)	(513)
55137	Goochland County	4,292	2,593	2,158	1,499	1,772	663
55138	Grayson County	(1,200)	(1,950)	(1,421)	(1,857)	(1,171)	(149)
55139	Greene County	(306)	(512)	(733)	(1,091)	(1,003)	(259)
55140	Greensville County	315	(186)	163	(191)	(7)	(17)
55141	Halifax County	838	264	254	(1,089)	(882)	(213)
55142	Hanover County	(8,743)	(12,814)	(12,652)	(15,656)	(12,266)	(1,087)
55143	Henrico County	(11,962)	(12,675)	(12,491)	(15,550)	(12,294)	(990)
55144	Henry County	14,331	12,157	12,728	11,790	11,581	1,716
55145	Highland County	(572)	(734)	(699)	(778)	(514)	70
55146	Isle of Wight County	2,638	885	1,142	1,008	1,445	(126)
55147	James City County	(775)	(1,260)	(711)	(987)	(256)	216
55148	King George County	2,862	1,787	1,068	533	936	633
55149	King and Queen County	933	90	(357)	(313)	(112)	42
55150	King William County	1,267	697	330	(58)	24	(53)
55151	Lancaster County	(168)	(662)	(461)	(397)	(217)	(19)
55152	Lee County	(867)	(1,321)	(1,049)	(1,296)	(629)	(16)
55153	Loudoun County	11,905	1,850	(3,757)	(28,014)	(31,188)	(6,311)
55154	Louisa County	1,365	275	513	(183)	(184)	241
55155	Lunenburg County	671	347	140	(428)	(93)	(15)
55156	Madison County	(90)	(132)	(224)	(696)	(579)	(43)
55157	Mathews County	976	622	569	192	338	188
55158	Mecklenburg County	518	(725)	(550)	(1,044)	(460)	97
55159	Middlesex County	623	217	(159)	(921)	(753)	(47)
55160	Montgomery County	625	(249)	(1,744)	(4,698)	(3,569)	(1,180)
55162	Nelson County	377	(112)	(771)	(1,476)	(1,204)	(236)
55163	New Kent County	3,288	2,356	2,032	1,044	1,062	323
55165	Northampton County	(806)	(1,598)	(1,540)	(2,574)	(2,086)	(613)
55166	Northumberland County	(1,415)	(1,831)	(1,448)	(1,549)	(1,078)	20
55167	Nottoway County	709	365	628	369	97	(101)
55168	Orange County	851	78	(174)	155	610	(244)
55169	Page County	966	(210)	(23)	(531)	(448)	(235)
55170	Patrick County	3,015	(1,993)	(1,785)	(1,668)	(1,150)	(329)
55171	Pittsylvania County	(964)	(2,382)	(1,478)	(2,505)	(1,508)	291



Health Insurance Credit - Constitutional Officers

Appendix 19 - Amortization of Deferred (Inflows) and Outflows

Employer		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55172	Powhatan County	(1,069)	(1,920)	(1,947)	(2,903)	(662)	153
55173	Prince Edward County	(2,210)	(2,117)	(1,408)	(1,708)	(1,247)	(134)
55174	Prince George County	(1,149)	(807)	(581)	(861)	(719)	(183)
55176	Prince William County	(2,672)	(5,030)	(6,119)	(12,848)	(9,806)	(1,488)
55177	Pulaski County	790	(116)	(10)	(922)	(183)	351
55178	Rappahannock County	(149)	(569)	(702)	(737)	(582)	(69)
55179	Richmond County	330	21	235	134	169	55
55180	Roanoke County	(1,300)	(1,505)	360	(208)	136	(350)
55181	Rockbridge County	670	68	176	(425)	113	243
55182	Rockingham County	1,513	(1,104)	(58)	(2,178)	(1,272)	(201)
55183	Russell County	(841)	(1,380)	(789)	(1,687)	(1,268)	(118)
55184	Scott County	3,867	2,018	2,500	1,675	1,578	290
55185	Shenandoah County	216	(748)	(568)	(868)	(420)	(184)
55186	Smyth County	1,752	1,178	1,694	987	841	(55)
55187	Southampton County	(4,509)	(5,036)	(3,389)	(3,637)	(3,162)	(593)
55188	Spotsylvania County	15,861	8,033	7,284	1,694	(708)	41
55189	Stafford County	11,652	7,023	6,979	(1,309)	(2,208)	(450)
55190	Surry County	(197)	(494)	(443)	(743)	(441)	27
55191	Sussex County	1,003	309	293	347	555	332
55192	Tazewell County	(513)	(715)	(378)	(910)	(465)	(75)
55193	Warren County	(810)	(2,005)	(2,492)	(2,877)	(2,810)	(291)
55195	Washington County	462	(1,405)	(1,114)	(2,549)	(1,621)	(182)
55196	Westmoreland County	347	(260)	(212)	(1,209)	(1,164)	(59)
55197	Wise County	1,176	160	93	(1,199)	(571)	(15)
55198	Wythe County	(2,080)	(1,866)	(953)	(2,552)	(1,973)	(347)
55199	York County	(1,229)	(3,679)	(3,863)	(4,558)	(2,473)	(520)
55200	City of Alexandria	(22,886)	(22,757)	(18,459)	(17,961)	(13,736)	(2,847)
55201	City of Bristol	(7,637)	(7,714)	(6,519)	(7,639)	(6,982)	(1,225)
55202	City of Buena Vista	(204)	(393)	(320)	(322)	(183)	(62)
55205	City of Danville	(3,705)	(4,617)	(3,897)	(4,373)	(3,165)	(664)
55206	City of Fredericksburg	(1,426)	(2,107)	(2,086)	(3,408)	(2,876)	(357)
55207	City of Hampton	(14,747)	(13,761)	(10,380)	(7,605)	(5,200)	(1,289)
55208	City of Harrisonburg	385	91	(496)	(551)	(444)	(55)
55209	City of Hopewell	97	(309)	(445)	(663)	(744)	(242)
55210	City of Lynchburg	(2,338)	(2,930)	(2,337)	(3,123)	(2,564)	(367)
55212	City of Norfolk	(20,086)	(24,182)	(22,867)	(20,769)	(15,136)	(3,865)
55213	City of Petersburg	(4,578)	(4,341)	(4,418)	(4,281)	(3,345)	(464)
55214	City of Portsmouth	(7,690)	(8,224)	(4,842)	(5,314)	(4,489)	(1,142)
55215	City of Radford	479	196	332	(114)	(39)	41
55216	City of Richmond	(36,039)	(35,847)	(29,608)	(28,617)	(23,259)	(4,511)
55217	City of Roanoke	(9,415)	(9,583)	(8,598)	(10,435)	(8,125)	(1,510)
55219	City of Staunton	(449)	(742)	(720)	(1,448)	(1,096)	(21)
55220	City of Suffolk	(2,467)	(3,167)	(3,759)	(4,097)	(3,010)	(476)
55221	City of Williamsburg	396	277	(112)	(254)	(180)	(52)
55222	City of Winchester	297	(1,291)	(1,189)	(1,597)	(1,320)	(286)
55223	City of Martinsville	(220)	(951)	(1,124)	(2,104)	(1,537)	(396)
55224	City of Falls Church	(341)	(499)	80	230	581	190
55225	City of Colonial Heights	(507)	(773)	(400)	(674)	(404)	141
55230	City of Covington	(195)	(238)	(181)	(155)	(131)	(24)
55232	City of Franklin	793	718	745	739	624	(44)
55233	City of Chesapeake	(6,433)	(10,071)	(9,329)	(12,280)	(7,196)	(1,736)
55234	City of Virginia Beach	20,689	11,168	8,819	1,545	3,675	629
55235	City of Norton	(281)	(334)	(257)	(281)	(207)	(23)
55236	City of Manassas Park	121	16	(15)	(335)	(182)	(22)
55258	City of Newport News	30,435	22,429	17,857	10,941	7,413	682
55307	City of Lexington	179	135	192	183	195	38
55308	City of Waynesboro	(1,175)	(1,345)	(1,170)	(1,438)	(1,291)	(125)
55313	City of Galax	(379)	(389)	(377)	(374)	(309)	(8)
55316	City of Fairfax	770	661	671	488	419	89
55319	City of Emporia	(657)	(725)	(654)	(563)	(389)	(63)
55332	City of Manassas	475	295	224	94	97	65
55335	City of Salem	(114)	(456)	(323)	(498)	(352)	5
55364	Town of Bedford	(805)	(740)	(409)	(241)	(218)	(40)
55365	City of Poquoson	(270)	(316)	(159)	(210)	(127)	(2)

Total for VRS Health Insurance Credit - Constitutional Officers⁽¹⁾ (13,151) (157,245) (144,549) (271,985) (200,743) (36,904)

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Constitutional Officers systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.



Health Insurance Credit - Constitutional Officers

Appendix 20 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
VRS Health Insurance Credit - Constitutional Officers Total⁽¹⁾		26,286,485	30,233,912	34,702,292	26,472,024
55100	Accomack County	132,242	154,846	177,731	135,579
55101	Albemarle County	91,232	103,990	119,359	91,051
55102	Alleghany County	160,881	181,875	208,755	159,245
55103	Amelia County	77,761	89,565	102,802	78,421
55104	Amherst County	133,853	151,351	173,720	132,519
55105	Appomattox County	60,717	71,920	82,550	62,972
55107	Augusta County	239,125	300,749	345,198	263,328
55108	Bath County	49,829	62,935	72,236	55,104
55109	Bedford County	227,181	271,392	311,502	237,623
55110	Bland County	45,321	53,324	61,204	46,689
55111	Botetourt County	249,871	276,087	316,891	241,735
55112	Brunswick County	121,580	139,977	160,665	122,560
55113	Buchanan County	66,026	75,506	86,666	66,111
55114	Buckingham County	73,762	83,681	96,049	73,269
55115	Campbell County	198,239	228,928	262,762	200,444
55116	Caroline County	175,581	207,852	238,571	181,990
55117	Carroll County	101,355	119,584	137,258	104,705
55118	Charles City County	52,113	57,405	65,889	50,262
55119	Charlotte County	87,694	102,505	117,655	89,751
55120	Chesterfield County	921,643	1,110,474	1,274,595	972,302
55121	Clarke County	77,385	88,794	101,917	77,746
55122	Craig County	40,660	45,653	52,400	39,973
55123	Culpeper County	261,361	335,651	385,258	293,887
55124	Cumberland County	64,386	77,647	89,122	67,985
55125	Dickenson County	84,866	98,284	112,810	86,055
55126	Dinwiddie County	150,119	167,777	192,573	146,901
55128	Essex County	61,187	73,792	84,698	64,610
55130	Fauquier County	492,022	580,035	665,760	507,863
55131	Floyd County	84,800	96,056	110,253	84,104
55132	Fluvanna County	148,287	184,499	211,767	161,543
55133	Franklin County	228,663	267,159	306,643	233,917
55134	Frederick County	441,610	503,627	578,060	440,963
55135	Giles County	98,979	107,844	123,783	94,426
55136	Gloucester County	235,937	275,265	315,947	241,015
55137	Goochland County	181,845	212,073	243,416	185,685
55138	Grayson County	79,940	90,774	104,190	79,480
55139	Greene County	103,818	119,149	136,758	104,324
55140	Greensville County	98,961	116,969	134,256	102,415
55141	Halifax County	108,458	125,519	144,070	109,901
55142	Hanover County	776,053	839,934	964,071	735,425
55143	Henrico County	784,026	845,283	970,210	740,108
55144	Henry County	343,688	462,382	530,720	404,850
55145	Highland County	33,707	34,322	39,394	30,051
55146	Isle of Wight County	170,421	219,187	251,581	191,914
55147	James City County	108,384	122,846	141,002	107,561
55148	King George County	164,740	185,669	213,110	162,567
55149	King and Queen County	54,074	62,221	71,417	54,479
55150	King William County	83,638	99,621	114,344	87,225
55151	Lancaster County	91,459	106,330	122,045	93,099
55152	Lee County	90,186	104,259	119,667	91,286
55153	Loudoun County	2,445,202	2,704,040	3,103,680	2,367,586
55154	Louisa County	206,909	232,375	266,718	203,461
55155	Lunenburg County	49,858	60,020	68,891	52,552
55156	Madison County	82,348	92,410	106,068	80,912
55157	Mathews County	62,018	71,246	81,776	62,381
55158	Mecklenburg County	151,497	173,413	199,042	151,836
55159	Middlesex County	64,602	70,433	80,842	61,669
55160	Montgomery County	301,417	358,094	411,017	313,537
55162	Nelson County	66,686	74,545	85,562	65,269
55163	New Kent County	153,261	179,704	206,264	157,344
55165	Northampton County	143,995	168,560	193,472	147,587
55166	Northumberland County	92,723	100,225	115,038	87,755
55167	Nottoway County	68,140	81,193	93,193	71,091



Health Insurance Credit - Constitutional Officers

Appendix 20 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55168	Orange County	104,978	138,538	159,013	121,300
55169	Page County	135,620	161,050	184,852	141,011
55170	Patrick County	137,647	162,299	186,285	142,104
55171	Pittsylvania County	296,209	329,093	377,731	288,145
55172	Powhatan County	146,571	175,662	201,624	153,805
55173	Prince Edward County	89,508	99,225	113,889	86,879
55174	Prince George County	72,527	83,899	96,299	73,460
55176	Prince William County	369,225	398,964	457,928	349,322
55177	Pulaski County	170,126	191,574	219,888	167,737
55178	Rappahannock County	68,319	76,864	88,224	67,300
55179	Richmond County	61,413	71,860	82,480	62,919
55180	Roanoke County	240,824	294,258	337,747	257,644
55181	Rockbridge County	112,251	128,790	147,825	112,766
55182	Rockingham County	404,092	470,624	540,179	412,066
55183	Russell County	126,175	140,957	161,789	123,418
55184	Scott County	116,788	142,483	163,542	124,755
55185	Shenandoah County	168,099	200,254	229,851	175,337
55186	Smyth County	114,893	142,502	163,562	124,771
55187	Southampton County	160,986	177,159	203,342	155,115
55188	Spotsylvania County	769,807	872,173	1,001,075	763,652
55189	Stafford County	863,608	991,331	1,137,843	867,983
55190	Surry County	57,291	63,784	73,211	55,848
55191	Sussex County	119,044	135,944	156,035	119,029
55192	Tazewell County	170,147	198,945	228,348	174,191
55193	Warren County	202,937	218,156	250,398	191,012
55195	Washington County	223,588	256,441	294,341	224,533
55196	Westmoreland County	120,545	131,227	150,622	114,899
55197	Wise County	181,579	210,876	242,042	184,637
55198	Wythe County	111,005	124,035	142,366	108,601
55199	York County	338,178	399,508	458,553	349,799
55200	City of Alexandria	606,482	684,245	785,372	599,107
55201	City of Bristol	91,480	78,260	89,827	68,523
55202	City of Buena Vista	33,179	39,552	45,398	34,631
55205	City of Danville	187,872	215,770	247,660	188,923
55206	City of Fredericksburg	139,024	147,871	169,725	129,472
55207	City of Hampton	291,068	342,408	393,014	299,804
55208	City of Harrisonburg	30,708	33,883	38,891	29,667
55209	City of Hopewell	66,555	76,676	88,008	67,136
55210	City of Lynchburg	137,307	149,576	171,683	130,965
55212	City of Norfolk	724,300	846,909	972,077	741,532
55213	City of Petersburg	86,498	88,247	101,289	77,267
55214	City of Portsmouth	391,621	451,105	517,776	394,976
55215	City of Radford	57,375	65,925	75,668	57,722
55216	City of Richmond	768,582	836,297	959,897	732,240
55217	City of Roanoke	311,766	343,687	394,482	300,923
55219	City of Staunton	62,186	65,033	74,645	56,941
55220	City of Suffolk	202,503	227,719	261,374	199,385
55221	City of Williamsburg	6,650	8,184	9,394	7,166
55222	City of Winchester	111,704	127,412	146,242	111,558
55223	City of Martinsville	125,960	147,158	168,906	128,847
55224	City of Falls Church	44,574	54,542	62,603	47,756
55225	City of Colonial Heights	66,952	71,899	82,526	62,953
55230	City of Covington	9,424	10,434	11,976	9,135
55232	City of Franklin	8,735	16,744	19,218	14,660
55233	City of Chesapeake	1,061,025	1,251,717	1,436,713	1,095,971
55234	City of Virginia Beach	913,597	1,097,098	1,259,242	960,590
55235	City of Norton	13,085	14,367	16,491	12,580
55236	City of Manassas Park	19,284	22,361	25,666	19,579
55258	City of Newport News	361,160	448,490	514,774	392,686
55307	City of Lexington	9,187	11,652	13,374	10,202
55308	City of Waynesboro	45,026	44,268	50,811	38,760
55313	City of Galax	4,132	2,367	2,717	2,073
55316	City of Fairfax	19,951	24,075	27,633	21,080
55319	City of Emporia	14,376	16,121	18,503	14,115
55332	City of Manassas	29,896	34,043	39,075	29,808



Health Insurance Credit - Constitutional Officers

Appendix 20 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55335	City of Salem	66,084	74,496	85,506	65,227
55364	Town of Bedford	754	0	0	0
55365	City of Poquoson	14,121	16,021	18,389	14,028
Total for VRS Health Insurance Credit - Constitutional Officers ⁽¹⁾		26,286,485	30,233,912	34,702,292	26,472,024

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Constitutional Officers systemwide results due to rounding.



Health Insurance Credit - Social Service Employees

Appendix 21 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023	
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 2,038,162	0.64758%	\$ 2,167,809	0.63254%
55101	Albemarle County	7,306,817	2.32160%	8,284,896	2.41739%
55102	Alleghany County	1,281,326	0.40711%	1,221,618	0.35645%
55103	Amelia County	1,002,988	0.31865%	1,080,686	0.31536%
55104	Amherst County	1,797,921	0.57124%	1,827,499	0.53326%
55105	Appomattox County	809,897	0.25736%	841,411	0.24549%
55107	Augusta County	6,265,355	1.99066%	6,546,438	1.91016%
55108	Bath County	386,503	0.12283%	415,996	0.12137%
55109	Bedford County	4,552,463	1.44642%	5,044,648	1.47193%
55110	Bland County	462,630	0.14699%	479,351	0.13990%
55111	Botetourt County	748,791	0.23788%	742,803	0.21671%
55112	Brunswick County	1,283,766	0.40786%	1,320,326	0.38523%
55113	Buchanan County	1,995,267	0.63395%	2,334,146	0.68104%
55114	Buckingham County	937,466	0.29783%	979,998	0.28595%
55115	Campbell County	3,139,305	0.99742%	3,393,420	0.99017%
55116	Caroline County	1,617,076	0.51380%	1,709,905	0.49895%
55117	Carroll County	1,547,591	0.49173%	1,636,613	0.47750%
55118	Charles City County	597,078	0.18972%	544,917	0.15898%
55119	Charlotte County	1,009,004	0.32057%	1,036,566	0.30243%
55120	Chesterfield County	9,189,061	2.91959%	11,093,444	3.23691%
55121	Clarke County	750,883	0.23855%	721,139	0.21040%
55122	Craig County	305,866	0.09716%	345,672	0.10086%
55123	Culpeper County	3,558,162	1.13053%	5,054,829	1.47493%
55124	Cumberland County	779,693	0.24774%	875,243	0.25535%
55125	Dickenson County	1,684,304	0.53512%	1,850,426	0.53996%
55126	Dinwiddie County	1,496,445	0.47542%	1,538,395	0.44887%
55128	Essex County	917,405	0.29147%	846,390	0.24699%
55130	Fauquier County	3,385,960	1.07585%	3,572,246	1.04230%
55131	Floyd County	816,415	0.25937%	967,889	0.28240%
55132	Fluvanna County	1,670,194	0.53069%	1,694,348	0.49438%
55133	Franklin County	3,115,798	0.98998%	3,450,021	1.00666%
55134	Frederick County	4,014,154	1.27543%	4,393,689	1.28204%
55135	Giles County	1,262,017	0.40101%	1,396,557	0.40747%
55136	Gloucester County	2,234,537	0.70996%	2,434,014	0.71022%
55137	Goochland County	1,171,366	0.37216%	1,082,738	0.31592%
55138	Grayson County	1,234,649	0.39231%	1,338,572	0.39060%
55139	Greene County	892,802	0.28370%	926,300	0.27026%
55141	Halifax County	2,190,874	0.69608%	2,370,801	0.69177%
55142	Hanover County	3,178,111	1.00979%	3,506,264	1.02306%
55143	Henrico County	11,090,836	3.52386%	11,757,781	3.43075%
55144	Henry County	3,944,859	1.25336%	4,324,894	1.26193%
55145	Highland County	227,958	0.07241%	226,084	0.06601%
55146	Isle of Wight County	1,818,449	0.57776%	1,904,778	0.55581%
55147	James City County	2,344,823	0.74499%	2,396,781	0.69934%
55148	King George County	983,548	0.31246%	1,053,311	0.30732%
55149	King and Queen County	604,878	0.19223%	627,657	0.18311%
55150	King William County	625,464	0.19875%	531,033	0.15496%
55151	Lancaster County	1,041,566	0.33094%	1,099,242	0.32073%
55152	Lee County	2,046,060	0.65009%	2,043,630	0.59627%
55153	Loudoun County	15,971,905	5.07472%	17,851,964	5.20890%
55154	Louisa County	1,704,273	0.54148%	1,928,295	0.56267%
55155	Lunenburg County	350,958	0.11154%	558,654	0.16300%
55156	Madison County	911,414	0.28955%	1,063,803	0.31040%
55157	Mathews County	814,045	0.25861%	953,015	0.27806%
55158	Mecklenburg County	2,012,415	0.63939%	1,985,251	0.57923%
55159	Middlesex County	659,185	0.20945%	699,520	0.20409%
55160	Montgomery County	2,768,896	0.87977%	3,018,048	0.88064%
55162	Nelson County	699,275	0.22216%	606,745	0.17704%
55163	New Kent County	855,909	0.27191%	1,028,311	0.30006%
55165	Northampton County	1,260,271	0.40042%	1,241,574	0.36229%



Health Insurance Credit - Social Service Employees

Appendix 21 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023	
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55166	Northumberland County	835,772	0.26555%	963,611	0.28114%
55167	Nottoway County	851,802	0.27065%	917,405	0.26765%
55168	Orange County	1,708,637	0.54290%	2,144,379	0.62568%
55169	Page County	1,192,781	0.37902%	1,351,010	0.39422%
55170	Patrick County	1,230,261	0.39089%	1,264,273	0.36891%
55171	Pittsylvania County	2,365,340	0.75151%	2,348,503	0.68522%
55172	Powhatan County	1,203,545	0.38236%	1,438,056	0.41962%
55173	Prince Edward County	1,336,422	0.42459%	1,313,672	0.38334%
55174	Prince George County	1,543,531	0.49039%	1,733,970	0.50597%
55176	Prince William County	16,691,088	5.30323%	16,283,863	4.75135%
55177	Pulaski County	2,134,797	0.67827%	2,204,624	0.64327%
55178	Rappahannock County	602,399	0.19139%	628,495	0.18335%
55179	Richmond County	612,011	0.19448%	693,280	0.20228%
55180	Roanoke County	4,648,279	1.47685%	4,967,156	1.44930%
55182	Rockingham County	6,115,029	1.94291%	7,121,968	2.07806%
55183	Russell County	1,538,834	0.48897%	1,634,985	0.47703%
55184	Scott County	1,599,886	0.50837%	1,740,504	0.50786%
55185	Shenandoah County	2,109,065	0.67007%	2,252,353	0.65722%
55186	Smyth County	2,284,641	0.72593%	2,328,035	0.67931%
55187	Southampton County	1,294,938	0.41146%	1,308,888	0.38192%
55188	Spotsylvania County	6,310,012	2.00487%	6,932,597	2.02285%
55189	Stafford County	4,061,145	1.29031%	4,390,294	1.28101%
55190	Surry County	876,528	0.27851%	843,454	0.24612%
55191	Sussex County	778,351	0.24733%	774,680	0.22601%
55192	Tazewell County	2,715,853	0.86288%	2,749,603	0.80233%
55193	Warren County	2,098,371	0.66673%	2,221,675	0.64823%
55195	Washington County	2,506,627	0.79641%	2,719,838	0.79357%
55196	Westmoreland County	1,133,938	0.36029%	1,018,887	0.29730%
55197	Wise County	3,423,895	1.08789%	3,570,735	1.04191%
55198	Wythe County	2,238,708	0.71129%	2,338,315	0.68230%
55199	York County	3,124,653	0.99282%	3,637,256	1.06131%
55200	City of Alexandria	22,766,330	7.23402%	26,059,772	7.60392%
55201	City of Bristol	1,527,989	0.48546%	1,612,071	0.47040%
55206	City of Fredericksburg	1,900,338	0.60377%	1,855,477	0.54138%
55207	City of Hampton	7,138,782	2.26817%	7,440,424	2.17103%
55209	City of Hopewell	1,955,391	0.62124%	2,157,580	0.62954%
55210	City of Lynchburg	4,044,547	1.28505%	4,590,934	1.33953%
55213	City of Petersburg	3,614,078	1.14826%	3,346,184	0.97637%
55214	City of Portsmouth	5,565,381	1.76825%	5,762,576	1.68147%
55215	City of Radford	811,755	0.25795%	827,460	0.24147%
55216	City of Richmond	0	0.00000%	43,313	0.01262%
55220	City of Suffolk	4,744,875	1.50762%	4,396,570	1.28283%
55221	City of Williamsburg	781,573	0.24833%	677,069	0.19755%
55222	City of Winchester	2,890,989	0.91857%	3,420,957	0.99822%
55224	City of Falls Church	0	0.00000%	0	0.00000%
55232	City of Franklin	824,116	0.26188%	847,217	0.24723%
55233	City of Chesapeake	9,738,243	3.09409%	11,149,259	3.25316%
55234	City of Virginia Beach	14,166,733	4.50122%	15,679,334	4.57502%
55235	City of Norton	575,172	0.18278%	624,553	0.18225%
55236	City of Manassas Park	1,030,158	0.32734%	1,258,829	0.36733%
55258	City of Newport News	10,792,859	3.42922%	13,181,705	3.84619%
55313	City of Galax	985,875	0.31321%	1,120,717	0.32703%
55332	City of Manassas	1,122,725	0.35669%	1,603,062	0.46772%
55454	Greensville/Emporia Department of Social Services	47,983	0.01522%	0	0.00000%
55494	Rockbridge Area Social Services Board	1,175,687	0.37358%	1,259,006	0.36733%
Total for VRS Health Insurance Credit - Social Service Employees ⁽¹⁾		\$ 314,733,803	100.00000%	\$ 342,718,823	100.00000%

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Social Service Employees systemwide results due to rounding.



Health Insurance Credit - Social Service Employees

Appendix 22 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Health Insurance Credit - Social Service Employees Total⁽¹⁾		0	0	334,351	752,738	1,087,089	506,837	364,295	0	1,217,579	2,088,711	838,618	(155,888)	682,730
Employer Allocation														
55100	Accomack County	0	0	2,115	1,433	3,548	3,206	2,304	0	6,935	12,445	5,305	(2,501)	2,804
55101	Albemarle County	0	0	8,083	20,677	28,760	12,252	8,806	0	12,819	33,877	20,273	5,395	25,668
55102	Alleghany County	0	0	1,192	4,093	5,285	1,807	1,299	0	7,102	10,208	2,989	(1,205)	1,784
55103	Amelia County	0	0	1,054	2,328	3,382	1,598	1,149	0	1,833	4,580	2,645	140	2,785
55104	Amherst County	0	0	1,783	4,619	6,402	2,703	1,943	0	6,288	10,934	4,472	215	4,687
55105	Appomattox County	0	0	821	3,927	4,748	1,244	894	0	2,634	4,772	2,059	715	2,774
55107	Augusta County	0	0	6,387	2,191	8,578	9,681	6,959	0	31,803	48,443	16,019	(7,949)	8,070
55108	Bath County	0	0	406	482	888	615	442	0	935	1,992	1,018	(117)	901
55109	Bedford County	0	0	4,921	7,887	12,808	7,460	5,362	0	7,789	20,611	12,344	2,004	14,348
55110	Bland County	0	0	468	448	916	709	510	0	2,356	3,575	1,173	(635)	538
55111	Botetourt County	0	0	725	1,630	2,355	1,098	789	0	3,988	5,875	1,817	(393)	1,424
55112	Brunswick County	0	0	1,288	1,858	3,146	1,952	1,403	0	4,456	7,811	3,231	(1,216)	2,015
55113	Buchanan County	0	0	2,277	5,225	7,502	3,452	2,481	0	7,334	13,267	5,711	(1,837)	3,874
55114	Buckingham County	0	0	956	1,908	2,864	1,449	1,042	0	2,982	5,473	2,398	(1,129)	1,269
55115	Campbell County	0	0	3,311	2,787	6,098	5,019	3,607	0	6,487	15,113	8,304	(1,992)	6,312
55116	Caroline County	0	0	1,668	1,270	2,938	2,529	1,818	0	5,277	9,624	4,184	(1,152)	3,032
55117	Carroll County	0	0	1,597	3,668	5,265	2,420	1,740	0	4,525	6,685	4,004	(588)	3,416
55118	Charles City County	0	0	532	3,465	3,997	806	579	0	4,021	5,406	1,333	164	1,497
55119	Charlotte County	0	0	1,011	135	1,146	1,533	1,102	0	3,251	5,886	2,536	(1,008)	1,528
55120	Chesterfield County	0	0	10,823	29,517	40,340	16,406	11,792	0	41,386	69,584	27,145	(3,282)	23,863
55121	Clarke County	0	0	703	1,705	2,408	1,066	766	0	5,117	6,949	1,764	(2,188)	(424)
55122	Craig County	0	0	337	1,485	1,822	511	367	0	1,543	2,421	846	193	1,039
55123	Culpeper County	0	0	4,931	32,036	36,967	7,475	5,373	0	16,177	29,025	12,369	4,272	16,641
55124	Cumberland County	0	0	854	2,289	3,143	1,294	930	0	1,760	3,984	2,141	(154)	1,987
55125	Dickenson County	0	0	1,805	1,528	3,333	2,737	1,967	0	3,574	8,278	4,528	(847)	3,681
55126	Dinwiddie County	0	0	1,501	4,424	5,925	2,275	1,635	0	6,052	9,962	3,764	(1,206)	2,558
55128	Essex County	0	0	826	2,741	3,567	1,252	900	0	6,569	8,721	2,071	(1,300)	771
55130	Fauquier County	0	0	3,485	3,607	7,092	5,283	3,797	0	8,171	17,251	8,741	(1,167)	7,574
55131	Floyd County	0	0	944	6,342	7,286	1,431	1,029	0	1,718	4,178	2,368	1,141	3,509
55132	Fluvanna County	0	0	1,653	5,407	7,060	2,506	1,801	0	7,650	11,957	4,146	778	4,924
55133	Franklin County	0	0	3,366	9,571	12,937	5,102	3,667	0	5,864	14,633	8,442	2,792	11,234
55134	Frederick County	0	0	4,286	4,746	9,032	6,498	4,670	0	11,629	22,797	10,751	(1,749)	9,002
55135	Giles County	0	0	1,362	3,657	5,019	2,065	1,484	0	4,342	7,891	3,417	428	3,845
55136	Gloucester County	0	0	2,375	3,776	6,151	3,600	2,587	0	8,727	14,914	5,956	347	6,303
55137	Goochland County	0	0	1,056	955	2,011	1,601	1,151	0	6,964	9,716	2,649	(1,837)	812
55138	Grayson County	0	0	1,306	6,532	7,838	1,980	1,423	0	1,974	5,377	3,276	1,321	4,597
55139	Greene County	0	0	904	581	1,485	1,370	985	0	3,661	6,016	2,266	(1,046)	1,220
55141	Halifax County	0	0	2,313	1,893	4,206	3,506	2,520	0	3,749	9,775	5,801	(1,581)	4,220
55142	Hanover County	0	0	3,421	2,453	5,874	5,185	3,727	0	6,617	15,529	8,580	(1,659)	6,921
55143	Henrico County	0	0	11,471	9,601	21,072	17,388	12,498	0	37,303	67,189	28,771	(9,127)	19,644
55144	Henry County	0	0	4,219	5,634	9,853	6,396	4,597	0	6,772	17,765	10,583	1,123	11,706
55145	Highland County	0	0	221	1,103	1,324	335	240	0	1,479	2,054	554	(168)	386
55146	Isle of Wight County	0	0	1,858	2,225	4,083	2,817	2,025	0	5,591	10,433	4,661	(1,416)	3,245
55147	James City County	0	0	2,338	982	3,320	3,545	2,548	0	9,038	15,131	5,865	(1,947)	3,918
55148	King George County	0	0	1,028	3,092	4,120	1,558	1,120	0	2,888	5,566	2,577	(308)	2,269
55149	King and Queen County	0	0	612	740	1,352	928	667	0	2,304	3,899	1,536	(646)	860
55150	King William County	0	0	518	746	1,264	785	565	0	6,895	8,245	1,300	(1,531)	(231)
55151	Lancaster County	0	0	1,072	807	1,879	1,626	1,168	0	2,981	5,775	2,690	(712)	1,978
55152	Lee County	0	0	1,994	4,870	6,864	3,022	2,172	0	8,308	13,502	5,000	(1,997)	3,003
55153	Loudoun County	0	0	17,416	29,449	46,865	26,401	18,976	0	82,720	128,097	43,683	(24,005)	19,678
55154	Louisa County	0	0	1,881	3,293	5,174	2,852	2,050	0	8,639	13,541	4,719	(1,466)	3,253



Health Insurance Credit - Social Service Employees

Appendix 22 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55155	Lunenburg County	0	0	545	5,365	5,910	826	594	0	1,443	2,863	1,367	1,261	2,628
55156	Madison County	0	0	1,038	2,689	3,727	1,573	1,131	0	2,082	4,786	2,603	372	2,975
55157	Mathews County	0	0	930	4,514	5,444	1,409	1,013	0	1,290	3,712	2,332	1,234	3,566
55158	Mecklenburg County	0	0	1,937	6,626	8,563	2,936	2,110	0	9,563	14,609	4,858	(833)	4,025
55159	Middlesex County	0	0	682	1,758	2,440	1,034	743	0	2,081	3,858	1,712	(375)	1,337
55160	Montgomery County	0	0	2,944	3,757	6,701	4,463	3,208	0	5,868	13,539	7,385	(638)	6,747
55162	Nelson County	0	0	592	2,507	3,099	897	645	0	6,238	7,780	1,485	(1,351)	134
55163	New Kent County	0	0	1,003	4,685	5,688	1,521	1,093	0	2,325	4,939	2,516	620	3,136
55165	Northampton County	0	0	1,211	3,421	4,632	1,836	1,320	0	8,264	11,420	3,038	(3,116)	(78)
55166	Northumberland County	0	0	940	2,338	3,278	1,425	1,024	0	2,082	4,531	2,358	(63)	2,295
55167	Nottoway County	0	0	895	277	1,172	1,357	975	0	2,137	4,469	2,245	(1,254)	991
55168	Orange County	0	0	2,092	12,512	14,604	3,171	2,279	0	3,178	8,628	5,247	3,460	8,707
55169	Page County	0	0	1,318	4,430	5,748	1,998	1,436	0	3,234	6,668	3,306	117	3,423
55170	Patrick County	0	0	1,233	1,987	3,220	1,870	1,344	0	3,762	6,976	3,094	332	3,426
55171	Pittsylvania County	0	0	2,291	2,340	4,631	3,473	2,496	0	17,719	23,688	5,746	(8,714)	(2,968)
55172	Powhatan County	0	0	1,403	7,691	9,094	2,127	1,529	0	2,104	5,760	3,519	1,123	4,642
55173	Prince Edward County	0	0	1,282	0	1,282	1,943	1,396	0	8,035	11,374	3,215	(3,044)	171
55174	Prince George County	0	0	1,692	4,938	6,630	2,564	1,843	0	3,478	7,885	4,243	95	4,338
55176	Prince William County	0	0	15,886	25,870	41,756	24,082	17,309	0	100,337	141,728	39,846	(17,106)	22,740
55177	Pulaski County	0	0	2,151	1,769	3,920	3,260	2,343	0	8,582	14,185	5,395	(2,636)	2,759
55178	Rappahannock County	0	0	613	989	1,602	929	668	0	2,728	4,325	1,538	(449)	1,089
55179	Richmond County	0	0	676	1,525	2,201	1,025	737	0	1,770	3,532	1,696	374	2,070
55180	Roanoke County	0	0	4,846	654	5,500	7,346	5,280	0	19,600	32,226	12,154	(6,207)	5,947
55182	Rockingham County	0	0	6,948	15,416	22,364	10,532	7,570	0	11,135	29,237	17,427	1,483	18,910
55183	Russell County	0	0	1,595	496	2,091	2,418	1,738	0	6,083	10,239	4,000	(1,732)	2,268
55184	Scott County	0	0	1,698	4,896	6,594	2,574	1,850	0	3,167	7,591	4,259	873	5,132
55185	Shenandoah County	0	0	2,197	2,267	4,464	3,331	2,394	0	7,203	12,928	5,512	(471)	5,041
55186	Smyth County	0	0	2,271	2,786	5,057	3,443	2,475	0	7,903	13,821	5,697	(2,194)	3,503
55187	Southampton County	0	0	1,277	517	1,794	1,936	1,391	0	5,935	9,262	3,203	(1,936)	1,267
55188	Spotsylvania County	0	0	6,763	31,890	38,653	10,253	7,369	0	10,019	27,641	16,964	7,147	24,111
55189	Stafford County	0	0	4,283	11,899	16,182	6,493	4,667	0	11,810	22,970	10,743	2,392	13,135
55190	Surry County	0	0	823	610	1,433	1,247	897	0	5,554	7,698	2,064	(2,052)	12
55191	Sussex County	0	0	756	936	1,692	1,146	823	0	10,684	12,653	1,895	(2,994)	(1,099)
55192	Tazewell County	0	0	2,683	3,375	6,058	4,066	2,923	0	10,870	17,859	6,728	(3,968)	2,760
55193	Warren County	0	0	2,167	10,571	12,738	3,285	2,361	0	6,769	12,415	5,436	22	5,458
55195	Washington County	0	0	2,653	6,381	9,034	4,022	2,891	0	5,047	11,960	6,655	(1,126)	5,529
55196	Westmoreland County	0	0	994	477	1,471	1,507	1,083	0	10,403	12,993	2,493	(3,788)	(1,295)
55197	Wise County	0	0	3,484	10,475	13,959	5,281	3,796	0	11,960	21,037	8,738	(1,990)	6,748
55198	Wythe County	0	0	2,281	4,823	7,104	3,458	2,486	0	8,489	14,433	5,722	(2,348)	3,374
55199	York County	0	0	3,548	6,898	10,446	5,379	3,866	0	17,693	26,938	8,900	(3,703)	5,197
55200	City of Alexandria	0	0	25,424	63,699	89,123	38,539	27,701	0	48,567	114,807	63,768	(9,905)	53,863
55201	City of Bristol	0	0	1,573	3,028	4,601	2,384	1,714	0	6,135	10,233	3,945	(3,230)	715
55206	City of Fredericksburg	0	0	1,810	1,832	3,642	2,744	1,972	0	13,108	17,824	4,540	(4,303)	237
55207	City of Hampton	0	0	7,259	0	7,259	11,004	7,909	0	46,490	65,403	18,207	(16,868)	1,339
55209	City of Hopewell	0	0	2,105	1,164	3,269	3,191	2,293	0	8,772	14,256	5,279	(2,209)	3,070
55210	City of Lynchburg	0	0	4,479	5,068	9,547	6,789	4,880	0	28,471	40,140	11,234	(10,617)	617
55213	City of Petersburg	0	0	3,264	8,147	11,411	4,949	3,557	0	27,868	36,374	8,188	(5,777)	2,411
55214	City of Portsmouth	0	0	5,622	1,109	6,731	8,522	6,126	0	35,538	50,186	14,101	(19,184)	(5,083)
55215	City of Radford	0	0	807	1,788	2,595	1,224	880	0	3,729	5,833	2,025	(720)	1,305
55216	City of Richmond	0	0	42	1,174	1,216	64	46	0	58	168	106	376	482
55220	City of Suffolk	0	0	4,289	2,221	6,510	6,502	4,673	0	34,579	45,754	10,758	(15,379)	(4,621)
55221	City of Williamsburg	0	0	661	6,393	7,054	1,001	720	0	6,822	8,543	1,657	(786)	871
55222	City of Winchester	0	0	3,338	16,227	19,565	5,059	3,636	0	4,983	13,678	8,371	4,593	12,964
55224	City of Falls Church	0	0	0	0	0	0	0	0	2,175	2,175	0	(617)	(617)



Health Insurance Credit - Social Service Employees

Appendix 22 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55232	City of Franklin	0	0	827	4,468	5,295	1,253	901	0	4,576	6,730	2,073	(283)	1,790
55233	City of Chesapeake	0	0	10,877	23,966	34,843	16,488	11,851	0	28,944	57,283	27,282	(12,643)	14,639
55234	City of Virginia Beach	0	0	15,297	6,865	22,162	23,188	16,667	0	60,695	100,550	38,367	(28,994)	9,373
55235	City of Norton	0	0	609	1,630	2,239	924	664	0	1,155	2,743	1,528	(29)	1,499
55236	City of Manassas Park	0	0	1,228	6,039	7,267	1,862	1,338	0	2,675	5,875	3,080	1,167	4,247
55258	City of Newport News	0	0	12,860	92,864	105,724	19,494	14,012	0	20,106	53,612	32,255	78,394	110,649
55313	City of Galax	0	0	1,093	8,445	9,538	1,658	1,191	0	1,518	4,367	2,743	2,741	5,484
55332	City of Manassas	0	0	1,564	18,574	20,138	2,371	1,704	0	3,874	7,949	3,922	5,866	9,788
55454	Greensville/Emporia Department of Social Services	0	0	0	0	0	0	0	0	4,067	4,067	0	(1,561)	(1,561)
55494	Rockbridge Area Social Services Board	0	0	1,228	2,864	4,092	1,862	1,338	0	3,073	6,273	3,080	(704)	2,376
Total for VRS Health Insurance Credit - Social Service Employees ⁽¹⁾		0	0	334,351	752,738	1,087,089	506,837	364,295	0	1,217,579	2,088,711	838,618	(155,888)	682,730

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Social Service Employees systemwide results due to rounding.



Health Insurance Credit - Social Service Employees

Appendix 23 - Amortization of Deferred (Inflows) and Outflows

Employer Code		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Health Insurance Credit - Social Service Employees Total⁽¹⁾		(267,734)	(332,997)	(269,710)	(131,181)	0	0
Employer Allocation							
55100	Accomack County	(2,520)	(3,318)	(2,409)	(650)	0	0
55101	Albemarle County	1,480	(3,497)	(1,323)	(1,777)	0	0
55102	Alleghany County	(2,067)	(1,609)	(1,446)	199	0	0
55103	Amelia County	(208)	(362)	(392)	(236)	0	0
55104	Amherst County	(1,162)	(1,801)	(1,431)	(138)	0	0
55105	Appomattox County	706	(257)	(526)	53	0	0
55107	Augusta County	(11,361)	(12,433)	(11,049)	(5,022)	0	0
55108	Bath County	(266)	(426)	(322)	(90)	0	0
55109	Bedford County	(2,182)	(2,754)	(1,860)	(1,007)	0	0
55110	Bland County	(772)	(727)	(821)	(339)	0	0
55111	Botetourt County	(666)	(1,070)	(1,327)	(457)	0	0
55112	Brunswick County	(1,154)	(1,861)	(1,352)	(298)	0	0
55113	Buchanan County	(2,474)	(1,935)	(611)	(745)	0	0
55114	Buckingham County	(876)	(934)	(629)	(170)	0	0
55115	Campbell County	(2,555)	(3,266)	(2,365)	(829)	0	0
55116	Caroline County	(1,773)	(2,546)	(1,851)	(516)	0	0
55117	Carroll County	(1,122)	(1,441)	(862)	5	0	0
55118	Charles City County	(69)	(550)	(597)	(193)	0	0
55119	Charlotte County	(1,348)	(1,573)	(1,393)	(426)	0	0
55120	Chesterfield County	(7,869)	(8,901)	(5,567)	(6,907)	0	0
55121	Clarke County	(1,817)	(1,561)	(986)	(177)	0	0
55122	Craig County	74	(70)	(286)	(317)	0	0
55123	Culpeper County	3,208	2,546	4,802	(2,614)	0	0
55124	Cumberland County	(361)	25	(234)	(271)	0	0
55125	Dickenson County	(1,446)	(1,749)	(1,229)	(521)	0	0
55126	Dinwiddie County	(1,662)	(1,600)	(821)	46	0	0
55128	Essex County	(1,546)	(1,505)	(1,609)	(494)	0	0
55130	Fauquier County	(2,050)	(3,456)	(3,517)	(1,136)	0	0
55131	Floyd County	880	1,103	1,033	92	0	0
55132	Fluvanna County	(980)	(2,005)	(1,909)	(3)	0	0
55133	Franklin County	746	(1,201)	(463)	(778)	0	0
55134	Frederick County	(4,276)	(4,841)	(2,684)	(1,964)	0	0
55135	Giles County	(85)	(771)	(1,058)	(958)	0	0
55136	Gloucester County	(736)	(3,309)	(2,903)	(1,815)	0	0
55137	Goochland County	(2,205)	(2,548)	(2,491)	(461)	0	0
55138	Grayson County	1,366	522	302	271	0	0
55139	Greene County	(1,380)	(1,754)	(1,049)	(348)	0	0
55141	Halifax County	(1,406)	(1,743)	(1,619)	(801)	0	0
55142	Hanover County	(2,489)	(3,564)	(2,396)	(1,206)	0	0
55143	Henrico County	(13,665)	(14,458)	(14,004)	(3,990)	0	0
55144	Henry County	(1,660)	(3,066)	(2,243)	(943)	0	0
55145	Highland County	(256)	(384)	(179)	89	0	0
55146	Isle of Wight County	(2,009)	(2,112)	(1,599)	(630)	0	0
55147	James City County	(2,856)	(4,215)	(3,605)	(1,135)	0	0
55148	King George County	(626)	(636)	(318)	134	0	0
55149	King and Queen County	(844)	(891)	(698)	(114)	0	0
55150	King William County	(1,789)	(2,536)	(2,294)	(362)	0	0
55151	Lancaster County	(1,095)	(1,471)	(1,014)	(316)	0	0
55152	Lee County	(2,249)	(2,319)	(1,936)	(134)	0	0
55153	Loudoun County	(22,554)	(23,456)	(24,356)	(10,866)	0	0
55154	Louisa County	(2,051)	(2,153)	(2,433)	(1,730)	0	0
55155	Lunenburg County	1,098	1,102	1,033	(186)	0	0
55156	Madison County	6	(336)	(218)	(511)	0	0
55157	Mathews County	909	583	336	(96)	0	0
55158	Mecklenburg County	(920)	(1,447)	(3,221)	(458)	0	0
55159	Middlesex County	(570)	(425)	(261)	(162)	0	0
55160	Montgomery County	(1,098)	(2,021)	(2,650)	(1,069)	0	0
55162	Nelson County	(1,585)	(1,938)	(1,315)	157	0	0
55163	New Kent County	317	334	253	(155)	0	0
55165	Northampton County	(2,746)	(2,683)	(1,475)	116	0	0
55166	Northumberland County	(375)	(539)	(121)	(218)	0	0
55167	Nottoway County	(1,147)	(1,040)	(751)	(359)	0	0
55168	Orange County	3,030	1,880	1,843	(777)	0	0
55169	Page County	(326)	(575)	(29)	10	0	0
55170	Patrick County	(1,017)	(1,318)	(1,181)	(240)	0	0
55171	Pittsylvania County	(9,018)	(5,895)	(3,280)	(864)	0	0
55172	Powhatan County	1,205	909	1,075	145	0	0



Health Insurance Credit - Social Service Employees

Appendix 23 - Amortization of Deferred (Inflows) and Outflows

Employer		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55173	Prince Edward County	(3,442)	(3,427)	(2,632)	(591)	0	0
55174	Prince George County	(426)	(446)	(250)	(133)	0	0
55176	Prince William County	(24,374)	(32,377)	(32,316)	(10,905)	0	0
55177	Pulaski County	(3,345)	(3,669)	(2,716)	(535)	0	0
55178	Rappahannock County	(667)	(908)	(949)	(199)	0	0
55179	Richmond County	(246)	(499)	(250)	(336)	0	0
55180	Roanoke County	(8,705)	(9,099)	(6,078)	(2,844)	0	0
55182	Rockingham County	(1,066)	(1,451)	(1,559)	(2,797)	0	0
55183	Russell County	(2,265)	(2,594)	(2,378)	(911)	0	0
55184	Scott County	(269)	(691)	(85)	48	0	0
55185	Shenandoah County	(1,355)	(2,941)	(2,950)	(1,218)	0	0
55186	Smyth County	(2,904)	(2,959)	(2,482)	(419)	0	0
55187	Southampton County	(2,326)	(2,316)	(2,121)	(705)	0	0
55188	Spotsylvania County	4,038	3,256	2,614	1,104	0	0
55189	Stafford County	966	(2,743)	(3,968)	(1,043)	0	0
55190	Surry County	(2,238)	(1,776)	(1,798)	(453)	0	0
55191	Sussex County	(3,204)	(3,059)	(3,256)	(1,442)	0	0
55192	Tazewell County	(4,037)	(3,897)	(3,122)	(745)	0	0
55193	Warren County	(632)	(461)	574	842	0	0
55195	Washington County	(823)	(829)	(1,056)	(218)	0	0
55196	Westmoreland County	(3,785)	(4,148)	(2,989)	(600)	0	0
55197	Wise County	(3,497)	(2,586)	(1,444)	449	0	0
55198	Wythe County	(2,552)	(1,734)	(2,490)	(553)	0	0
55199	York County	(5,332)	(6,344)	(2,641)	(2,175)	0	0
55200	City of Alexandria	(10,533)	(3,802)	(1,894)	(9,455)	0	0
55201	City of Bristol	(2,967)	(1,536)	(1,035)	(94)	0	0
55206	City of Fredericksburg	(4,814)	(4,411)	(3,730)	(1,227)	0	0
55207	City of Hampton	(18,978)	(17,993)	(15,083)	(6,090)	0	0
55209	City of Hopewell	(3,340)	(4,091)	(2,568)	(988)	0	0
55210	City of Lynchburg	(10,816)	(10,192)	(6,437)	(3,148)	0	0
55213	City of Petersburg	(5,140)	(8,264)	(9,759)	(1,800)	0	0
55214	City of Portsmouth	(17,977)	(12,569)	(9,232)	(3,677)	0	0
55215	City of Radford	(1,003)	(1,270)	(938)	(27)	0	0
55216	City of Richmond	362	354	349	(17)	0	0
55220	City of Suffolk	(14,350)	(13,283)	(10,311)	(1,300)	0	0
55221	City of Williamsburg	(921)	(405)	(414)	251	0	0
55222	City of Winchester	2,795	1,235	1,801	56	0	0
55224	City of Falls Church	(616)	(605)	(584)	(370)	0	0
55232	City of Franklin	(592)	(928)	2	83	0	0
55233	City of Chesapeake	(6,565)	(4,231)	(5,794)	(5,850)	0	0
55234	City of Virginia Beach	(25,592)	(24,293)	(18,033)	(10,470)	0	0
55235	City of Norton	(197)	(67)	(139)	(101)	0	0
55236	City of Manassas Park	414	401	834	(257)	0	0
55258	City of Newport News	38,521	6,305	8,873	(1,587)	0	0
55313	City of Galax	2,325	1,688	1,005	153	0	0
55332	City of Manassas	5,616	4,494	2,989	(910)	0	0
55454	Greensville/Emporia Department of Social Services	(1,557)	(1,510)	(884)	(116)	0	0
55494	Rockbridge Area Social Services Board	(1,009)	(478)	(495)	(199)	0	0
Total for VRS Health Insurance Credit - Social Service Employees ⁽¹⁾		(267,734)	(332,997)	(269,710)	(131,181)	0	0

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Social Service Employees systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.



Health Insurance Credit - Social Service Employees

Appendix 24 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
VRS Health Insurance Credit - Social Service Employees Total⁽¹⁾		12,343,419	9,828,431	11,399,706	8,500,060
Employer Allocation					
55100	Accomack County	79,934	62,169	72,108	53,766
55101	Albemarle County	286,565	237,592	275,575	205,480
55102	Alleghany County	50,251	35,033	40,634	30,298
55103	Amelia County	39,332	30,995	35,950	26,806
55104	Amherst County	70,511	52,411	60,790	45,327
55105	Appomattox County	31,767	24,128	27,985	20,867
55107	Augusta County	245,716	187,739	217,753	162,365
55108	Bath County	15,161	11,929	13,836	10,317
55109	Bedford County	178,538	144,668	167,796	125,115
55110	Bland County	18,144	13,750	15,948	11,892
55111	Botetourt County	29,363	21,299	24,704	18,420
55112	Brunswick County	50,344	37,862	43,915	32,745
55113	Buchanan County	78,251	66,936	77,637	57,889
55114	Buckingham County	36,762	28,104	32,597	24,306
55115	Campbell County	123,116	97,318	112,876	84,165
55116	Caroline County	63,420	49,039	56,879	42,411
55117	Carroll County	60,696	46,931	54,434	40,588
55118	Charles City County	23,418	15,625	18,123	13,513
55119	Charlotte County	39,569	29,724	34,476	25,707
55120	Chesterfield County	360,377	318,138	368,998	275,139
55121	Clarke County	29,445	20,679	23,985	17,884
55122	Craig County	11,993	9,913	11,498	8,573
55123	Culpeper County	139,546	144,963	168,138	125,370
55124	Cumberland County	30,580	25,097	29,109	21,705
55125	Dickenson County	66,052	53,070	61,554	45,897
55126	Dinwiddie County	58,683	44,117	51,170	38,154
55128	Essex County	35,977	24,275	28,156	20,994
55130	Fauquier County	132,797	102,442	118,819	88,596
55131	Floyd County	32,015	27,755	32,193	24,004
55132	Fluvanna County	65,505	48,590	56,358	42,023
55133	Franklin County	122,197	98,939	114,756	85,567
55134	Frederick County	157,432	126,004	146,149	108,974
55135	Giles County	49,498	40,048	46,450	34,635
55136	Gloucester County	87,633	69,803	80,963	60,369
55137	Goochland County	45,937	31,050	36,014	26,853
55138	Grayson County	48,424	38,390	44,527	33,201
55139	Greene County	35,018	26,562	30,809	22,972
55141	Halifax County	85,920	67,990	78,860	58,801
55142	Hanover County	124,643	100,551	116,626	86,961
55143	Henrico County	434,965	337,189	391,095	291,616
55144	Henry County	154,707	124,028	143,856	107,265
55145	Highland County	8,938	6,488	7,525	5,611
55146	Isle of Wight County	71,315	54,627	63,361	47,244
55147	James City County	91,957	68,734	79,723	59,444
55148	King George County	38,568	30,205	35,034	26,122
55149	King and Queen County	23,728	17,997	20,874	15,564
55150	King William County	24,533	15,230	17,665	13,172
55151	Lancaster County	40,849	31,523	36,562	27,262
55152	Lee County	80,243	58,604	67,973	50,683
55153	Loudoun County	626,394	511,953	593,799	442,760
55154	Louisa County	66,837	55,302	64,143	47,827
55155	Lunenburg County	13,768	16,020	18,582	13,855
55156	Madison County	35,740	30,507	35,385	26,384
55157	Mathews County	31,921	27,329	31,698	23,635
55158	Mecklenburg County	78,923	56,929	66,031	49,235
55159	Middlesex County	25,853	20,059	23,266	17,348
55160	Montgomery County	108,594	86,553	100,390	74,855
55162	Nelson County	27,422	17,400	20,182	15,049
55163	New Kent County	33,563	29,491	34,206	25,505
55165	Northampton County	49,426	35,607	41,300	30,795
55166	Northumberland County	32,778	27,632	32,049	23,897
55167	Nottoway County	33,407	26,306	30,511	22,750
55168	Orange County	67,012	61,495	71,326	53,183



Health Insurance Credit - Social Service Employees

Appendix 24 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55169	Page County	46,784	38,746	44,940	33,509
55170	Patrick County	48,249	36,258	42,055	31,358
55171	Pittsylvania County	92,762	67,346	78,113	58,244
55172	Powhatan County	47,196	41,242	47,835	35,668
55173	Prince Edward County	52,409	37,676	43,700	32,584
55174	Prince George County	60,531	49,729	57,679	43,008
55176	Prince William County	654,600	466,983	541,640	403,868
55177	Pulaski County	83,722	63,223	73,331	54,678
55178	Rappahannock County	23,624	18,020	20,901	15,585
55179	Richmond County	24,005	19,881	23,059	17,194
55180	Roanoke County	182,294	142,443	165,216	123,191
55182	Rockingham County	239,822	204,241	236,893	176,636
55183	Russell County	60,356	46,885	54,380	40,548
55184	Scott County	62,750	49,915	57,895	43,168
55185	Shenandoah County	82,710	64,594	74,921	55,864
55186	Smyth County	89,605	66,766	77,439	57,742
55187	Southampton County	50,788	37,537	43,538	32,463
55188	Spotsylvania County	247,470	198,814	230,599	171,944
55189	Stafford County	159,268	125,903	146,031	108,887
55190	Surry County	34,378	24,190	28,057	20,920
55191	Sussex County	30,529	22,213	25,764	19,211
55192	Tazewell County	106,509	78,856	91,463	68,199
55193	Warren County	82,297	63,711	73,896	55,100
55195	Washington County	98,304	77,995	90,465	67,454
55196	Westmoreland County	44,472	29,220	33,891	25,271
55197	Wise County	134,283	102,403	118,775	88,563
55198	Wythe County	87,798	67,059	77,780	57,996
55199	York County	122,548	104,310	120,986	90,212
55200	City of Alexandria	892,925	747,346	866,824	646,338
55201	City of Bristol	59,922	46,233	53,624	39,984
55206	City of Fredericksburg	74,526	53,209	61,716	46,018
55207	City of Hampton	279,970	213,378	247,491	184,539
55209	City of Hopewell	76,682	61,874	71,766	53,511
55210	City of Lynchburg	158,619	131,655	152,702	113,861
55213	City of Petersburg	141,735	95,962	111,303	82,992
55214	City of Portsmouth	218,263	165,262	191,683	142,926
55215	City of Radford	31,840	23,733	27,527	20,525
55216	City of Richmond	0	1,240	1,439	1,073
55220	City of Suffolk	186,092	126,082	146,239	109,041
55221	City of Williamsburg	30,652	19,416	22,520	16,792
55222	City of Winchester	113,383	98,109	113,794	84,849
55224	City of Falls Church	0	0	0	0
55232	City of Franklin	32,325	24,299	28,183	21,015
55233	City of Chesapeake	381,917	319,735	370,851	276,521
55234	City of Virginia Beach	555,604	449,653	521,539	388,880
55235	City of Norton	22,561	17,912	20,776	15,491
55236	City of Manassas Park	40,405	36,103	41,875	31,223
55258	City of Newport News	423,283	378,020	438,454	326,929
55313	City of Galax	38,661	32,142	37,280	27,798
55332	City of Manassas	44,028	45,970	53,319	39,756
55454	Greensville/Emporia Department of Social Services	1,879	0	0	0
55494	Rockbridge Area Social Services Board	46,113	36,103	41,875	31,223

Total for VRS Health Insurance Credit - Social Service Employees⁽¹⁾ 12,343,419 9,828,431 11,399,706 8,500,060

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Social Service Employees systemwide results due to rounding.



Health Insurance Credit - Registrars

Appendix 25 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023	
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 125,776	0.73870%	\$ 148,194	0.77152%
55101	Albemarle County	147,486	0.86508%	164,083	0.85453%
55102	Alleghany County	75,135	0.44081%	78,579	0.40855%
55103	Amelia County	75,135	0.44081%	78,892	0.41018%
55104	Amherst County	95,852	0.56268%	88,910	0.46389%
55105	Appomattox County	75,135	0.44081%	78,892	0.41018%
55107	Augusta County	103,065	0.60480%	107,789	0.56155%
55108	Bath County	0	0.00000%	0	0.00000%
55109	Bedford County	194,360	1.14040%	190,941	0.99451%
55110	Bland County	67,619	0.39718%	78,218	0.40692%
55111	Botetourt County	151,604	0.88915%	209,920	1.09380%
55112	Brunswick County	107,384	0.63038%	115,478	0.60224%
55113	Buchanan County	124,379	0.72967%	140,158	0.73083%
55114	Buckingham County	75,135	0.44081%	96,499	0.50295%
55115	Campbell County	159,772	0.93729%	170,444	0.88709%
55116	Caroline County	126,588	0.74321%	133,883	0.69665%
55117	Carroll County	157,477	0.92375%	167,325	0.87081%
55118	Charles City County	126,735	0.74321%	139,641	0.72757%
55119	Charlotte County	62,613	0.36709%	78,579	0.40855%
55120	Chesterfield County	502,243	2.94728%	566,939	2.95262%
55122	Craig County	67,619	0.39718%	70,718	0.36786%
55123	Culpeper County	156,640	0.91924%	170,351	0.88709%
55124	Cumberland County	71,000	0.41674%	75,260	0.39227%
55125	Dickenson County	121,435	0.71313%	107,779	0.56155%
55126	Dinwiddie County	117,374	0.68905%	124,109	0.64619%
55128	Essex County	78,140	0.45887%	120,053	0.62503%
55130	Fauquier County	163,268	0.95836%	220,693	1.14914%
55131	Floyd County	110,145	0.64693%	127,513	0.66409%
55132	Fluvanna County	96,695	0.56719%	135,386	0.70479%
55133	Franklin County	98,174	0.57622%	131,524	0.68525%
55134	Frederick County	183,220	1.07571%	208,054	1.08404%
55135	Giles County	90,722	0.53259%	85,800	0.44761%
55136	Gloucester County	130,363	0.76428%	136,837	0.71293%
55137	Goochland County	89,322	0.52356%	143,555	0.74711%
55138	Grayson County	75,135	0.44081%	78,579	0.40855%
55139	Greene County	83,484	0.49046%	87,310	0.45412%
55140	Greensville County	105,135	0.61684%	110,079	0.57294%
55141	Halifax County	109,234	0.64091%	116,046	0.60387%
55142	Hanover County	247,348	1.45183%	253,331	1.32005%
55143	Henrico County	561,449	3.29482%	603,810	3.14468%
55144	Henry County	126,179	0.74021%	133,750	0.69665%
55145	Highland County	67,619	0.39718%	71,000	0.36948%
55146	Isle of Wight County	117,804	0.69056%	141,282	0.73571%
55147	James City County	190,448	1.11783%	211,475	1.10194%
55148	King George County	138,369	0.81242%	148,240	0.77152%
55149	King and Queen County	67,619	0.39718%	71,000	0.36948%
55150	King William County	108,726	0.63790%	87,540	0.45575%
55151	Lancaster County	107,895	0.63339%	110,686	0.57620%
55152	Lee County	119,694	0.70259%	125,983	0.65596%
55153	Loudoun County	802,506	4.70001%	880,525	4.58681%
55154	Louisa County	123,692	0.72516%	131,189	0.68363%
55155	Lunenburg County	100,095	0.58675%	107,352	0.55992%
55156	Madison County	75,135	0.44081%	78,892	0.41018%
55157	Mathews County	67,619	0.39718%	71,000	0.36948%
55158	Mecklenburg County	119,364	0.70109%	128,121	0.66735%
55159	Middlesex County	106,242	0.62286%	151,397	0.78780%
55160	Montgomery County	217,253	1.27430%	217,726	1.13450%
55162	Nelson County	112,599	0.66047%	118,229	0.61526%
55163	New Kent County	113,045	0.66348%	87,311	0.45412%
55165	Northampton County	29,642	0.17452%	110,773	0.57620%



Health Insurance Credit - Registrars

Appendix 25 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023	
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55166	Northumberland County	75,135	0.44081%	78,892	0.41018%
55167	Nottoway County	93,818	0.55064%	110,392	0.57457%
55168	Orange County	0	0.00000%	0	0.00000%
55169	Page County	83,484	0.49046%	87,658	0.45738%
55170	Patrick County	104,417	0.61232%	109,871	0.57294%
55171	Pittsylvania County	134,865	0.79136%	146,847	0.76501%
55172	Powhatan County	128,916	0.75676%	135,362	0.70479%
55173	Prince Edward County	111,711	0.65595%	120,833	0.62991%
55174	Prince George County	100,151	0.58825%	131,508	0.68525%
55176	Prince William County	470,786	2.76223%	689,289	3.59067%
55177	Pulaski County	135,075	0.79286%	144,896	0.75525%
55178	Rappahannock County	114,025	0.66950%	124,583	0.64945%
55179	Richmond County	67,619	0.39718%	71,000	0.36948%
55180	Roanoke County	182,737	1.07270%	248,993	1.29726%
55181	Rockbridge County	116,542	0.68454%	125,878	0.65596%
55182	Rockingham County	103,065	0.60480%	133,257	0.69339%
55183	Russell County	106,364	0.62436%	110,979	0.57783%
55184	Scott County	119,915	0.70410%	126,712	0.65921%
55185	Shenandoah County	92,757	0.54462%	97,009	0.50458%
55186	Smyth County	118,314	0.69357%	43,529	0.22625%
55187	Southampton County	107,753	0.63188%	113,141	0.58922%
55188	Spotsylvania County	210,396	1.23518%	265,976	1.38516%
55189	Stafford County	201,893	1.18403%	264,299	1.37702%
55190	Surry County	99,112	0.58224%	103,786	0.54039%
55191	Sussex County	97,596	0.57321%	106,392	0.55341%
55192	Tazewell County	128,617	0.75525%	135,915	0.70804%
55193	Warren County	167,172	0.98092%	170,471	0.88872%
55195	Washington County	168,438	0.98845%	175,969	0.91639%
55196	Westmoreland County	75,135	0.44081%	78,892	0.41018%
55197	Wise County	83,484	0.49046%	87,310	0.45412%
55198	Wythe County	107,284	0.62887%	115,658	0.60224%
55199	York County	166,484	0.97641%	217,618	1.13287%
55200	City of Alexandria	250,345	1.46838%	340,535	1.77418%
55201	City of Bristol	108,790	0.63790%	114,230	0.59573%
55202	City of Buena Vista	70,325	0.41223%	73,841	0.38413%
55206	City of Fredericksburg	130,290	0.76428%	112,472	0.58597%
55207	City of Hampton	165,904	0.97340%	161,685	0.84151%
55208	City of Harrisonburg	92,768	0.54462%	97,020	0.50458%
55209	City of Hopewell	128,584	0.75375%	132,410	0.69014%
55210	City of Lynchburg	185,123	1.08624%	196,468	1.02381%
55212	City of Norfolk	36,974	0.21665%	39,782	0.20672%
55213	City of Petersburg	130,359	0.76428%	137,825	0.71781%
55214	City of Portsmouth	368,202	2.16044%	352,581	1.83603%
55215	City of Radford	75,761	0.44382%	105,189	0.54853%
55216	City of Richmond	671,914	3.94175%	950,307	4.96285%
55219	City of Staunton	85,362	0.50099%	87,519	0.45575%
55220	City of Suffolk	118,752	0.69658%	146,183	0.76176%
55221	City of Williamsburg	75,135	0.44081%	78,579	0.40855%
55222	City of Winchester	122,242	0.71764%	128,029	0.66735%
55223	City of Martinsville	75,135	0.44081%	109,642	0.57132%
55225	City of Colonial Heights	107,708	0.63188%	108,369	0.56481%
55230	City of Covington	67,619	0.39718%	70,718	0.36786%
55233	City of Chesapeake	262,104	1.53758%	304,292	1.58536%
55234	City of Virginia Beach	241,414	1.41722%	327,149	1.70418%
55235	City of Norton	67,621	0.39718%	71,011	0.36948%
55236	City of Manassas Park	86,405	0.50701%	93,746	0.48831%
55258	City of Newport News	107,771	0.63188%	109,687	0.57132%
55307	City of Lexington	67,619	0.39718%	71,000	0.36948%
55308	City of Waynesboro	83,484	0.49046%	87,310	0.45412%
55313	City of Galax	67,619	0.39718%	70,718	0.36786%



Health Insurance Credit - Registrars

Appendix 25 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023	
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55316	City of Fairfax	260,785	1.53006%	300,034	1.56258%
55319	City of Emporia	68,464	0.40170%	71,215	0.37111%
55332	City of Manassas	167,005	0.97942%	138,814	0.72269%
55335	City of Salem	88,541	0.51905%	92,599	0.48179%
55365	City of Poquoson	112,920	0.66197%	121,566	0.63317%
Total for VRS Health Insurance Credit - Registrars ⁽¹⁾		\$ 17,043,046	99.99996%	\$ 19,199,062	100.00000%

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Registrars systemwide results due to rounding.



Health Insurance Credit - Registrars

Appendix 26 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Health Insurance Credit - Registrars Total⁽¹⁾		0	0	3,763	60,753	64,516	38,862	4,802	33,704	63,311	140,679	5,704	(707)	4,997
Employer Allocation														
55100	Accomack County	0	0	29	374	403	300	37	260	767	1,364	44	(14)	30
55101	Albemarle County	0	0	32	1,600	1,632	332	41	288	78	739	49	479	528
55102	Alleghany County	0	0	15	113	128	159	20	138	184	501	23	(26)	(3)
55103	Amelia County	0	0	15	222	237	159	20	138	204	521	23	(43)	(20)
55104	Amherst County	0	0	17	165	182	180	22	156	861	1,219	26	(15)	11
55105	Appomattox County	0	0	15	231	246	159	20	138	316	633	23	(44)	(21)
55107	Augusta County	0	0	21	495	516	218	27	189	231	665	32	63	95
55108	Bath County	0	0	0	0	0	0	0	0	578	578	0	(406)	(406)
55109	Bedford County	0	0	37	341	378	387	48	335	721	1,491	57	(157)	(100)
55110	Bland County	0	0	15	123	138	158	20	137	64	379	23	(1)	22
55111	Botetourt County	0	0	41	1,017	1,058	425	52	369	119	965	62	248	310
55112	Brunswick County	0	0	23	41	64	234	29	203	212	678	34	(57)	(23)
55113	Buchanan County	0	0	28	23	51	284	35	246	157	722	42	(73)	(31)
55114	Buckingham County	0	0	19	436	455	195	24	169	186	574	29	30	59
55115	Campbell County	0	0	33	446	479	345	43	299	260	947	51	87	138
55116	Caroline County	0	0	26	15	41	271	33	235	292	831	40	(67)	(27)
55117	Carroll County	0	0	33	0	33	338	42	293	468	1,141	50	(178)	(128)
55118	Charles City County	0	0	27	679	706	283	35	245	141	704	42	260	302
55119	Charlotte County	0	0	15	143	158	159	20	138	162	479	23	(40)	(17)
55120	Chesterfield County	0	0	111	821	932	1,148	142	995	2,371	4,656	168	(632)	(464)
55122	Craig County	0	0	14	276	290	143	18	124	304	589	21	(39)	(18)
55123	Culpeper County	0	0	33	278	311	345	43	299	242	929	51	15	66
55124	Cumberland County	0	0	15	64	79	152	19	132	143	446	22	(31)	(9)
55125	Dickenson County	0	0	21	254	275	218	27	189	661	1,095	32	(23)	9
55126	Dinwiddie County	0	0	24	209	233	251	31	218	258	758	37	160	197
55128	Essex County	0	0	24	763	787	243	30	211	91	575	36	162	198
55130	Fauquier County	0	0	43	659	702	447	55	387	614	1,503	66	(175)	(109)
55131	Floyd County	0	0	25	535	560	258	32	224	52	566	38	202	240
55132	Fluvanna County	0	0	27	490	517	274	34	238	488	1,034	40	(12)	28
55133	Franklin County	0	0	26	394	420	266	33	231	695	1,225	39	(76)	(37)
55134	Frederick County	0	0	41	379	420	421	52	365	212	1,050	62	60	122
55135	Giles County	0	0	17	0	17	174	21	151	678	1,024	26	(216)	(190)
55136	Gloucester County	0	0	27	153	180	277	34	240	351	902	41	(49)	(8)
55137	Goochland County	0	0	28	771	799	290	36	252	160	738	43	95	138
55138	Grayson County	0	0	15	317	332	159	20	138	266	583	23	(8)	15
55139	Greene County	0	0	17	373	390	176	22	153	191	542	26	42	68
55140	Greensville County	0	0	22	702	724	223	27	193	222	665	33	129	162
55141	Halifax County	0	0	23	485	508	235	29	203	316	783	34	128	162
55142	Hanover County	0	0	50	367	417	513	63	445	820	1,841	75	(32)	43
55143	Henrico County	0	0	118	94	212	1,222	151	1,060	2,087	4,520	179	(678)	(499)
55144	Henry County	0	0	26	504	530	271	33	235	854	1,393	40	(198)	(158)
55145	Highland County	0	0	14	90	104	144	18	125	160	447	21	(39)	(18)
55146	Isle of Wight County	0	0	28	156	184	286	35	248	426	995	42	(114)	(72)
55147	James City County	0	0	41	820	861	428	53	371	368	1,220	63	144	207
55148	King George County	0	0	29	345	374	300	37	260	850	1,447	44	(121)	(77)
55149	King and Queen County	0	0	14	90	104	144	18	125	160	447	21	(35)	(14)
55150	King William County	0	0	17	861	878	177	22	154	641	994	26	436	462



Health Insurance Credit - Registrars

Appendix 26 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55151	Lancaster County	0	0	22	690	712	224	28	194	534	980	33	128	161
55152	Lee County	0	0	25	209	234	255	31	221	282	789	37	(48)	(11)
55153	Loudoun County	0	0	173	1,415	1,588	1,783	220	1,546	3,983	7,532	262	(198)	64
55154	Louisa County	0	0	26	133	159	266	33	230	540	1,069	39	(111)	(72)
55155	Lunenburg County	0	0	21	668	689	218	27	189	171	605	32	136	168
55156	Madison County	0	0	15	170	185	159	20	138	184	501	23	(28)	(5)
55157	Mathews County	0	0	14	66	80	144	18	125	162	449	21	(35)	(14)
55158	Mecklenburg County	0	0	25	1,631	1,656	259	32	225	133	649	38	625	663
55159	Middlesex County	0	0	30	743	773	306	38	265	96	705	45	354	399
55160	Montgomery County	0	0	43	19	62	441	54	382	1,006	1,883	65	(340)	(275)
55162	Nelson County	0	0	23	334	357	239	30	207	237	713	35	145	180
55163	New Kent County	0	0	17	0	17	176	22	153	1,145	1,496	26	(351)	(325)
55165	Northampton County	0	0	22	1,387	1,409	224	28	194	146	592	33	315	348
55166	Northumberland County	0	0	15	18	33	159	20	138	199	516	23	(69)	(46)
55167	Nottoway County	0	0	22	467	489	223	28	194	38	483	33	128	161
55168	Orange County	0	0	0	0	0	0	0	0	79	79	0	(284)	(284)
55169	Page County	0	0	17	234	251	178	22	154	171	525	26	8	34
55170	Patrick County	0	0	22	670	692	223	27	193	211	654	33	122	155
55171	Pittsylvania County	0	0	29	60	89	297	37	258	225	817	44	(68)	(24)
55172	Powhatan County	0	0	27	458	485	274	34	238	371	917	40	187	227
55173	Prince Edward County	0	0	24	535	559	245	30	212	106	593	36	204	240
55174	Prince George County	0	0	26	373	399	266	33	231	566	1,096	39	(278)	(239)
55176	Prince William County	0	0	135	3,738	3,873	1,396	172	1,210	3,376	6,154	205	(2)	203
55177	Pulaski County	0	0	28	1,090	1,118	294	36	255	219	804	43	245	288
55178	Rappahannock County	0	0	24	0	24	252	31	219	585	1,087	37	(195)	(158)
55179	Richmond County	0	0	14	79	93	144	18	125	159	446	21	(38)	(17)
55180	Roanoke County	0	0	49	1,597	1,646	504	62	437	269	1,272	74	46	120
55181	Rockbridge County	0	0	25	449	474	255	31	221	147	654	37	212	249
55182	Rockingham County	0	0	26	736	762	269	33	234	716	1,252	40	(96)	(56)
55183	Russell County	0	0	22	237	259	225	28	195	467	915	33	(88)	(55)
55184	Scott County	0	0	25	219	244	256	32	222	247	757	38	(30)	8
55185	Shenandoah County	0	0	19	363	382	196	24	170	219	609	29	33	62
55186	Smyth County	0	0	9	24	33	88	11	76	1,720	1,895	13	(475)	(462)
55187	Southampton County	0	0	22	99	121	229	28	199	262	718	34	(77)	(43)
55188	Spotsylvania County	0	0	52	1,134	1,186	538	66	467	101	1,172	79	329	408
55189	Stafford County	0	0	52	667	719	535	66	464	1,180	2,245	79	(372)	(293)
55190	Surry County	0	0	20	654	674	210	26	182	213	631	31	120	151
55191	Sussex County	0	0	21	97	118	215	27	186	407	835	32	(121)	(89)
55192	Tazewell County	0	0	27	306	333	275	34	239	213	761	40	17	57
55193	Warren County	0	0	33	923	956	345	43	299	422	1,109	51	138	189
55195	Washington County	0	0	34	8	42	356	44	309	449	1,158	52	(175)	(123)
55196	Westmoreland County	0	0	15	222	237	159	20	138	254	571	23	(86)	(63)
55197	Wise County	0	0	17	233	250	176	22	153	615	966	26	(16)	10
55198	Wythe County	0	0	23	733	756	234	29	203	220	686	34	112	146
55199	York County	0	0	43	669	712	440	54	382	1,178	2,054	65	(287)	(222)
55200	City of Alexandria	0	0	67	1,054	1,121	690	85	598	3,134	4,507	101	(1,390)	(1,289)
55201	City of Bristol	0	0	22	0	22	232	29	201	274	736	34	(108)	(74)
55202	City of Buena Vista	0	0	14	135	149	149	18	129	170	466	22	(22)	0
55206	City of Fredericksburg	0	0	22	551	573	228	28	197	1,628	2,081	33	116	149



Health Insurance Credit - Registrars

Appendix 26 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55207	City of Hampton	0	0	32	819	851	327	40	284	2,221	2,872	48	(268)	(220)
55208	City of Harrisonburg	0	0	19	306	325	196	24	170	277	667	29	(14)	15
55209	City of Hopewell	0	0	26	384	410	268	33	233	274	808	39	42	81
55210	City of Lynchburg	0	0	39	662	701	398	49	345	321	1,113	58	134	192
55212	City of Norfolk	0	0	8	661	669	80	10	70	41	201	12	186	198
55213	City of Petersburg	0	0	27	190	217	279	34	242	370	925	41	121	162
55214	City of Portsmouth	0	0	69	802	871	714	88	619	2,375	3,796	105	(442)	(337)
55215	City of Radford	0	0	21	361	382	213	26	185	249	673	31	0	31
55216	City of Richmond	0	0	187	5,824	6,011	1,929	238	1,672	137	3,976	283	1,702	1,985
55219	City of Staunton	0	0	17	394	411	177	22	154	234	587	26	43	69
55220	City of Suffolk	0	0	29	225	254	296	37	257	583	1,173	43	(129)	(86)
55221	City of Williamsburg	0	0	15	304	319	159	20	138	163	480	23	79	102
55222	City of Winchester	0	0	25	109	134	259	32	225	301	817	38	(76)	(38)
55223	City of Martinsville	0	0	21	1,448	1,469	222	27	193	13	455	33	532	565
55225	City of Colonial Heights	0	0	21	53	74	220	27	190	352	789	32	(118)	(86)
55230	City of Covington	0	0	14	61	75	143	18	124	143	428	21	(37)	(16)
55233	City of Chesapeake	0	0	60	267	327	616	76	534	1,740	2,966	90	(486)	(396)
55234	City of Virginia Beach	0	0	64	990	1,054	662	82	574	251	1,569	97	175	272
55235	City of Norton	0	0	14	90	104	144	18	125	160	447	21	(35)	(14)
55236	City of Manassas Park	0	0	18	0	18	190	23	165	237	615	28	(101)	(73)
55258	City of Newport News	0	0	21	803	824	222	27	193	249	691	33	309	342
55307	City of Lexington	0	0	14	90	104	144	18	125	160	447	21	(35)	(14)
55308	City of Waynesboro	0	0	17	262	279	176	22	153	200	551	26	6	32
55313	City of Galax	0	0	14	84	98	143	18	124	161	446	21	(37)	(16)
55316	City of Fairfax	0	0	59	1,441	1,500	607	75	527	167	1,376	89	779	868
55319	City of Emporia	0	0	14	80	94	144	18	125	169	456	21	(37)	(16)
55332	City of Manassas	0	0	27	21	48	281	35	244	983	1,543	41	(266)	(225)
55335	City of Salem	0	0	18	10	28	187	23	162	333	705	27	(93)	(66)
55365	City of Poquoson	0	0	24	1	25	246	30	213	336	825	36	(114)	(78)
Total for VRS Health Insurance Credit - Registrars ⁽¹⁾		0	0	3,763	60,753	64,516	38,862	4,802	33,704	63,311	140,679	5,704	(707)	4,997

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Registrars systemwide results due to rounding.



Health Insurance Credit - Registrars

Appendix 27 - Amortization of Deferred (Inflows) and Outflows

Employer Code		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Health Insurance Credit - Registrars Total⁽¹⁾		(28,058)	(23,838)	(15,836)	(8,433)	0	0
Employer Allocation							
55100	Accomack County	(235)	(313)	(302)	(111)	0	0
55101	Albemarle County	237	282	306	68	0	0
55102	Alleghany County	(139)	(118)	(71)	(45)	0	0
55103	Amelia County	(136)	(85)	(29)	(34)	0	0
55104	Amherst County	(273)	(304)	(297)	(163)	0	0
55105	Appomattox County	(155)	(139)	(59)	(34)	0	0
55107	Augusta County	(84)	(49)	9	(25)	0	0
55108	Bath County	(406)	(172)	0	0	0	0
55109	Bedford County	(414)	(336)	(208)	(155)	0	0
55110	Bland County	(108)	(80)	(34)	(19)	0	0
55111	Botetourt County	(73)	(16)	94	88	0	0
55112	Brunswick County	(231)	(198)	(121)	(64)	0	0
55113	Buchanan County	(273)	(220)	(122)	(56)	0	0
55114	Buckingham County	(106)	(61)	26	22	0	0
55115	Campbell County	(58)	(135)	(168)	(107)	0	0
55116	Caroline County	(284)	(250)	(162)	(94)	0	0
55117	Carroll County	(408)	(344)	(230)	(126)	0	0
55118	Charles City County	55	(15)	(8)	(30)	0	0
55119	Charlotte County	(144)	(118)	(54)	(5)	0	0
55120	Chesterfield County	(1,109)	(1,075)	(1,068)	(472)	0	0
55122	Craig County	(136)	(109)	(31)	(23)	0	0
55123	Culpeper County	(244)	(199)	(101)	(74)	0	0
55124	Cumberland County	(131)	(116)	(72)	(48)	0	0
55125	Dickenson County	(167)	(243)	(251)	(159)	0	0
55126	Dinwiddie County	(162)	(187)	(108)	(68)	0	0
55128	Essex County	(8)	30	102	88	0	0
55130	Fauquier County	(433)	(290)	(98)	20	0	0
55131	Floyd County	29	41	(31)	(45)	0	0
55132	Fluvanna County	(247)	(206)	(79)	15	0	0
55133	Franklin County	(307)	(279)	(187)	(32)	0	0
55134	Frederick County	(294)	(195)	(82)	(59)	0	0
55135	Giles County	(326)	(304)	(248)	(129)	0	0
55136	Gloucester County	(261)	(238)	(141)	(82)	0	0
55137	Goochland County	(75)	(18)	64	90	0	0
55138	Grayson County	(112)	(92)	(23)	(24)	0	0
55139	Greene County	(78)	(48)	2	(28)	0	0
55140	Greensville County	(21)	8	72	(2)	0	0
55141	Halifax County	(35)	(106)	(84)	(50)	0	0
55142	Hanover County	(365)	(450)	(394)	(215)	0	0
55143	Henrico County	(1,449)	(1,321)	(1,040)	(498)	0	0
55144	Henry County	(389)	(336)	(99)	(39)	0	0
55145	Highland County	(132)	(105)	(62)	(44)	0	0
55146	Isle of Wight County	(322)	(265)	(168)	(56)	0	0
55147	James City County	(230)	(98)	16	(47)	0	0
55148	King George County	(377)	(287)	(260)	(149)	0	0
55149	King and Queen County	(132)	(105)	(62)	(44)	0	0
55150	King William County	163	26	(139)	(166)	0	0
55151	Lancaster County	(29)	1	(124)	(116)	0	0
55152	Lee County	(216)	(177)	(93)	(69)	0	0
55153	Loudoun County	(1,722)	(1,708)	(1,683)	(831)	0	0
55154	Louisa County	(307)	(262)	(219)	(122)	0	0
55155	Lunenburg County	(17)	16	80	5	0	0
55156	Madison County	(141)	(95)	(42)	(38)	0	0
55157	Mathews County	(135)	(116)	(71)	(47)	0	0
55158	Mecklenburg County	442	471	152	(58)	0	0
55159	Middlesex County	(10)	(34)	49	63	0	0
55160	Montgomery County	(602)	(539)	(441)	(239)	0	0
55162	Nelson County	(22)	(98)	(145)	(91)	0	0
55163	New Kent County	(463)	(431)	(365)	(220)	0	0
55165	Northampton County	157	187	238	235	0	0
55166	Northumberland County	(181)	(153)	(94)	(55)	0	0
55167	Nottoway County	(29)	4	34	(3)	0	0
55168	Orange County	(79)	0	0	0	0	0
55169	Page County	(115)	(82)	(37)	(40)	0	0
55170	Patrick County	(31)	5	66	(2)	0	0
55171	Pittsylvania County	(277)	(231)	(140)	(80)	0	0
55172	Powhatan County	(55)	(103)	(159)	(115)	0	0



Health Insurance Credit - Registrars

Appendix 27 - Amortization of Deferred (Inflows) and Outflows

Employer		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55173	Prince Edward County	39	(3)	(32)	(38)	0	0
55174	Prince George County	(347)	(209)	(120)	(21)	0	0
55176	Prince William County	(813)	(735)	(687)	(46)	0	0
55177	Pulaski County	46	85	166	17	0	0
55178	Rappahannock County	(371)	(334)	(251)	(107)	0	0
55179	Richmond County	(132)	(111)	(67)	(43)	0	0
55180	Roanoke County	(85)	86	232	141	0	0
55181	Rockbridge County	(33)	(70)	(37)	(40)	0	0
55182	Rockingham County	(288)	(242)	(9)	49	0	0
55183	Russell County	(258)	(233)	(108)	(57)	0	0
55184	Scott County	(201)	(161)	(86)	(65)	0	0
55185	Shenandoah County	(100)	(72)	(16)	(39)	0	0
55186	Smyth County	(526)	(501)	(475)	(360)	0	0
55187	Southampton County	(229)	(186)	(113)	(69)	0	0
55188	Spotsylvania County	(65)	18	47	14	0	0
55189	Stafford County	(751)	(499)	(232)	(44)	0	0
55190	Surry County	(24)	10	67	(10)	0	0
55191	Sussex County	(260)	(204)	(165)	(88)	0	0
55192	Tazewell County	(168)	(123)	(70)	(67)	0	0
55193	Warren County	(98)	(51)	41	(45)	0	0
55195	Washington County	(414)	(348)	(230)	(124)	0	0
55196	Westmoreland County	(167)	(102)	(31)	(34)	0	0
55197	Wise County	(264)	(283)	(123)	(46)	0	0
55198	Wythe County	(45)	12	93	10	0	0
55199	York County	(614)	(418)	(249)	(61)	0	0
55200	City of Alexandria	(1,717)	(1,261)	(432)	24	0	0
55201	City of Bristol	(264)	(221)	(145)	(84)	0	0
55202	City of Buena Vista	(126)	(100)	(50)	(41)	0	0
55206	City of Fredericksburg	(319)	(422)	(485)	(282)	0	0
55207	City of Hampton	(489)	(783)	(564)	(185)	0	0
55208	City of Harrisonburg	(144)	(114)	(42)	(42)	0	0
55209	City of Hopewell	(153)	(109)	(65)	(71)	0	0
55210	City of Lynchburg	(164)	(90)	(67)	(91)	0	0
55212	City of Norfolk	129	138	155	46	0	0
55213	City of Petersburg	(220)	(216)	(166)	(106)	0	0
55214	City of Portsmouth	(968)	(761)	(720)	(476)	0	0
55215	City of Radford	(149)	(112)	(44)	14	0	0
55216	City of Richmond	388	457	689	501	0	0
55219	City of Staunton	(85)	(57)	(1)	(33)	0	0
55220	City of Suffolk	(340)	(294)	(214)	(71)	0	0
55221	City of Williamsburg	(36)	(55)	(32)	(38)	0	0
55222	City of Winchester	(257)	(216)	(130)	(80)	0	0
55223	City of Martinsville	376	400	192	46	0	0
55225	City of Colonial Heights	(266)	(217)	(143)	(89)	0	0
55230	City of Covington	(134)	(107)	(69)	(43)	0	0
55233	City of Chesapeake	(870)	(828)	(687)	(254)	0	0
55234	City of Virginia Beach	(301)	(214)	(51)	51	0	0
55235	City of Norton	(132)	(105)	(62)	(44)	0	0
55236	City of Manassas Park	(227)	(185)	(120)	(65)	0	0
55258	City of Newport News	152	120	(47)	(92)	0	0
55307	City of Lexington	(132)	(105)	(62)	(44)	0	0
55308	City of Waynesboro	(112)	(84)	(36)	(40)	0	0
55313	City of Galax	(134)	(107)	(66)	(41)	0	0
55316	City of Fairfax	350	72	(174)	(124)	0	0
55319	City of Emporia	(136)	(112)	(70)	(44)	0	0
55332	City of Manassas	(476)	(431)	(347)	(241)	0	0
55335	City of Salem	(227)	(210)	(158)	(82)	0	0
55365	City of Poquoson	(290)	(252)	(172)	(86)	0	0
Total for VRS Health Insurance Credit - Registrars ⁽¹⁾		(28,058)	(23,838)	(15,836)	(8,433)	0	0

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Registrars systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.



Health Insurance Credit - Registrars

Appendix 28 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Decrease Discount Rate (7.75%)
VRS Health Insurance Credit - Registrars Total⁽¹⁾		352,525	302,119	358,395	254,087
55100	Accomack County	2,604	2,331	2,765	1,960
55101	Albemarle County	3,050	2,582	3,063	2,171
55102	Alleghany County	1,554	1,234	1,464	1,038
55103	Amelia County	1,554	1,239	1,470	1,042
55104	Amherst County	1,984	1,402	1,663	1,179
55105	Appomattox County	1,554	1,239	1,470	1,042
55107	Augusta County	2,132	1,697	2,013	1,427
55108	Bath County	0	0	0	0
55109	Bedford County	4,020	3,005	3,564	2,527
55110	Bland County	1,400	1,229	1,458	1,034
55111	Botetourt County	3,134	3,305	3,920	2,779
55112	Brunswick County	2,222	1,820	2,158	1,530
55113	Buchanan County	2,572	2,208	2,619	1,857
55114	Buckingham County	1,554	1,520	1,803	1,278
55115	Campbell County	3,304	2,680	3,179	2,254
55116	Caroline County	2,620	2,105	2,497	1,770
55117	Carroll County	3,256	2,631	3,121	2,213
55118	Charles City County	2,620	2,198	2,608	1,849
55119	Charlotte County	1,294	1,234	1,464	1,038
55120	Chesterfield County	10,390	8,921	10,582	7,502
55122	Craig County	1,400	1,111	1,318	935
55123	Culpeper County	3,241	2,680	3,179	2,254
55124	Cumberland County	1,469	1,185	1,406	997
55125	Dickenson County	2,514	1,697	2,013	1,427
55126	Dinwiddie County	2,429	1,952	2,316	1,642
55128	Essex County	1,618	1,888	2,240	1,588
55130	Fauquier County	3,378	3,472	4,119	2,920
55131	Floyd County	2,281	2,006	2,380	1,687
55132	Fluvanna County	1,999	2,129	2,526	1,791
55133	Franklin County	2,031	2,070	2,456	1,741
55134	Frederick County	3,792	3,275	3,885	2,754
55135	Giles County	1,878	1,352	1,604	1,137
55136	Gloucester County	2,694	2,154	2,555	1,811
55137	Goochland County	1,846	2,257	2,678	1,898
55138	Grayson County	1,554	1,234	1,464	1,038
55139	Greene County	1,729	1,372	1,628	1,154
55140	Greensville County	2,175	1,731	2,053	1,456
55141	Halifax County	2,259	1,824	2,164	1,534
55142	Hanover County	5,118	3,988	4,731	3,354
55143	Henrico County	11,615	9,501	11,271	7,990
55144	Henry County	2,609	2,105	2,497	1,770
55145	Highland County	1,400	1,116	1,324	939
55146	Isle of Wight County	2,434	2,223	2,637	1,869
55147	James City County	3,941	3,329	3,949	2,800
55148	King George County	2,864	2,331	2,765	1,960
55149	King and Queen County	1,400	1,116	1,324	939
55150	King William County	2,249	1,377	1,633	1,158
55151	Lancaster County	2,233	1,741	2,065	1,464
55152	Lee County	2,477	1,982	2,351	1,667
55153	Loudoun County	16,569	13,858	16,439	11,654
55154	Louisa County	2,556	2,065	2,450	1,737
55155	Lunenburg County	2,068	1,692	2,007	1,423
55156	Madison County	1,554	1,239	1,470	1,042
55157	Mathews County	1,400	1,116	1,324	939
55158	Mecklenburg County	2,472	2,016	2,392	1,696
55159	Middlesex County	2,196	2,380	2,823	2,002



Health Insurance Credit - Registrars

Appendix 28 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Decrease Discount Rate (7.75%)
55160	Montgomery County	4,492	3,428	4,066	2,883
55162	Nelson County	2,328	1,859	2,205	1,563
55163	New Kent County	2,339	1,372	1,628	1,154
55165	Northampton County	615	1,741	2,065	1,464
55166	Northumberland County	1,554	1,239	1,470	1,042
55167	Nottoway County	1,941	1,736	2,059	1,460
55168	Orange County	0	0	0	0
55169	Page County	1,729	1,382	1,639	1,162
55170	Patrick County	2,159	1,731	2,053	1,456
55171	Pittsylvania County	2,790	2,311	2,742	1,944
55172	Powhatan County	2,668	2,129	2,526	1,791
55173	Prince Edward County	2,312	1,903	2,258	1,601
55174	Prince George County	2,074	2,070	2,456	1,741
55176	Prince William County	9,738	10,848	12,869	9,123
55177	Pulaski County	2,795	2,282	2,707	1,919
55178	Rappahannock County	2,360	1,962	2,328	1,650
55179	Richmond County	1,400	1,116	1,324	939
55180	Roanoke County	3,782	3,919	4,649	3,296
55181	Rockbridge County	2,413	1,982	2,351	1,667
55182	Rockingham County	2,132	2,095	2,485	1,762
55183	Russell County	2,201	1,746	2,071	1,468
55184	Scott County	2,482	1,992	2,363	1,675
55185	Shenandoah County	1,920	1,524	1,808	1,282
55186	Smyth County	2,445	684	811	575
55187	Southampton County	2,228	1,780	2,112	1,497
55188	Spotsylvania County	4,354	4,185	4,964	3,519
55189	Stafford County	4,174	4,160	4,935	3,499
55190	Surry County	2,053	1,633	1,937	1,373
55191	Sussex County	2,021	1,672	1,983	1,406
55192	Tazewell County	2,662	2,139	2,538	1,799
55193	Warren County	3,458	2,685	3,185	2,258
55195	Washington County	3,485	2,769	3,284	2,328
55196	Westmoreland County	1,554	1,239	1,470	1,042
55197	Wise County	1,729	1,372	1,628	1,154
55198	Wythe County	2,217	1,820	2,158	1,530
55199	York County	3,442	3,423	4,060	2,878
55200	City of Alexandria	5,176	5,360	6,359	4,508
55201	City of Bristol	2,249	1,800	2,135	1,514
55202	City of Buena Vista	1,453	1,161	1,377	976
55206	City of Fredericksburg	2,694	1,770	2,100	1,489
55207	City of Hampton	3,431	2,542	3,016	2,138
55208	City of Harrisonburg	1,920	1,524	1,808	1,282
55209	City of Hopewell	2,657	2,085	2,473	1,754
55210	City of Lynchburg	3,829	3,093	3,669	2,601
55212	City of Norfolk	764	625	741	525
55213	City of Petersburg	2,694	2,169	2,573	1,824
55214	City of Portsmouth	7,616	5,547	6,580	4,665
55215	City of Radford	1,565	1,657	1,966	1,394
55216	City of Richmond	13,896	14,994	17,787	12,610
55219	City of Staunton	1,766	1,377	1,633	1,158
55220	City of Suffolk	2,456	2,301	2,730	1,936
55221	City of Williamsburg	1,554	1,234	1,464	1,038
55222	City of Winchester	2,530	2,016	2,392	1,696
55223	City of Martinsville	1,554	1,726	2,048	1,452
55225	City of Colonial Heights	2,228	1,706	2,024	1,435
55230	City of Covington	1,400	1,111	1,318	935
55233	City of Chesapeake	5,420	4,790	5,682	4,028
55234	City of Virginia Beach	4,996	5,149	6,108	4,330



Health Insurance Credit - Registrars

Appendix 28 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Decrease Discount Rate (7.75%)
55235	City of Norton	1,400	1,116	1,324	939
55236	City of Manassas Park	1,787	1,475	1,750	1,241
55258	City of Newport News	2,228	1,726	2,048	1,452
55307	City of Lexington	1,400	1,116	1,324	939
55308	City of Waynesboro	1,729	1,372	1,628	1,154
55313	City of Galax	1,400	1,111	1,318	935
55316	City of Fairfax	5,394	4,721	5,600	3,970
55319	City of Emporia	1,416	1,121	1,330	943
55332	City of Manassas	3,453	2,183	2,590	1,836
55335	City of Salem	1,830	1,456	1,727	1,224
55365	City of Poquoson	2,334	1,913	2,269	1,609
Total for VRS Health Insurance Credit - Registrars ⁽¹⁾		352,525	302,119	358,395	254,087

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Registrars systemwide results due to rounding.



Virginia Sickness and Disability Program

Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
21156	Department of State Police - Troopers	\$ 657,967	2.34341%	\$ 759,579	2.45762%
30100	General Assembly - Senate	36,791	0.13103%	38,194	0.12358%
30101	House of Delegates	61,949	0.22064%	61,742	0.19977%
30103	Magistrate System	113,112	0.40286%	133,581	0.43220%
30107	Division of Legislative Services	37,116	0.13219%	39,403	0.12749%
30109	Division of Legislative Automated Systems	11,087	0.03949%	13,320	0.04310%
30110	Joint Legislative Audit and Review Commission	18,523	0.06597%	19,350	0.06261%
30111	Supreme Court	116,044	0.41330%	127,943	0.41396%
30112	Judicial Inquiry and Review Commission	2,504	0.00892%	2,654	0.00859%
30114	General District Courts	191,140	0.68076%	217,944	0.70516%
30115	Juvenile and Domestic Relations District Courts	120,610	0.42956%	136,053	0.44020%
30116	Combined District Courts	34,467	0.12276%	40,481	0.13098%
30117	Virginia State Bar	41,267	0.14698%	41,537	0.13439%
30119	Office of the Lieutenant Governor	799	0.00285%	1,046	0.00338%
30121	Office of the Governor	8,556	0.03047%	11,324	0.03664%
30122	Department of Planning and Budget	25,532	0.09093%	26,239	0.08490%
30123	Department of Military Affairs	93,804	0.33409%	103,568	0.33509%
30125	Virginia Court of Appeals	37,900	0.13498%	42,876	0.13873%
30127	Department of Emergency Management	68,740	0.24482%	77,530	0.25085%
30128	Virginia Veterans Care Center	58,998	0.21013%	65,681	0.21251%
30129	Department of Human Resource Management	54,453	0.19394%	55,363	0.17913%
30132	Virginia Department of Elections	27,036	0.09629%	31,040	0.10043%
30133	Auditor of Public Accounts	57,571	0.20504%	59,172	0.19145%
30136	Virginia Information Technologies Agency (VITA)	140,894	0.50181%	155,617	0.50350%
30140	Department of Criminal Justice Services	60,805	0.21656%	67,747	0.21920%
30141	Office of the Attorney General and Department of Law	193,657	0.68973%	234,211	0.75779%
30143	Office of the Attorney General - Division of Debt Collection	8,094	0.02883%	8,349	0.02701%
30146	Science Museum of Virginia	20,800	0.07408%	24,049	0.07781%
30147	Office of the State Inspector General	20,758	0.07393%	21,344	0.06906%
30148	Virginia Commission for the Arts	1,208	0.00430%	2,460	0.00796%
30151	Department of Accounts	76,157	0.27124%	73,938	0.23923%
30152	Department of the Treasury	50,627	0.18031%	51,392	0.16628%
30154	Department of Motor Vehicles	556,440	1.98182%	570,784	1.84677%
30156	Department of State Police	250,392	0.89180%	264,892	0.85706%
30157	Compensation Board	5,483	0.01953%	6,024	0.01949%
30160	Virginia Criminal Sentencing Commission	4,061	0.01446%	4,477	0.01449%
30161	Department of Taxation	279,061	0.99390%	297,947	0.96401%
30162	Department of Accounts - Transfer Payments (CHRF)	813	0.00290%	861	0.00279%
30164	Virginia Management Fellows Administration	4,175	0.01487%	4,454	0.01441%
30165	Department of Housing and Community Development	60,487	0.21543%	63,761	0.20630%
30166	Secretary of the Commonwealth	3,408	0.01214%	3,879	0.01255%
30171	State Corporation Commission	280,099	0.99760%	309,400	1.00106%
30172	Virginia State Lottery	157,161	0.55974%	173,605	0.56170%
30174	Virginia College Savings Plan	67,172	0.23924%	75,592	0.24458%
30180	Secretary of Administration	6,019	0.02144%	10,343	0.03346%
30181	Department of Labor and Industry	53,752	0.19144%	56,152	0.18168%
30182	Virginia Employment Commission	331,182	1.17954%	328,503	1.06287%
30183	Secretary of Natural and Historic Resources	369	0.00131%	925	0.00299%
30185	Secretary of Education	632	0.00225%	668	0.00216%
30186	Secretary of Transportation	879	0.00313%	1,594	0.00516%
30187	Secretary of Public Safety	2,731	0.00973%	3,274	0.01059%
30188	Secretary of Health and Human Resources	809	0.00288%	1,413	0.00457%
30190	Secretary of Finance	2,642	0.00941%	2,151	0.00696%
30191	Virginia Workers' Compensation Commission	114,221	0.40681%	123,669	0.40013%
30192	Secretary of Commerce and Trade	1,055	0.00376%	3,314	0.01072%
30193	Secretary of Agriculture and Forestry	777	0.00277%	340	0.00110%
30194	Department of General Services	221,167	0.78771%	234,192	0.75773%
30195	Secretary of Labor	1,477	0.00526%	549	0.00178%
30199	Department of Conservation and Recreation	156,319	0.55675%	176,956	0.57254%
30200	Office of Children's Services	6,912	0.02462%	7,647	0.02474%



Virginia Sickness and Disability Program

Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30201	Department of Education - Central Office Operations	220,059	0.78376%	243,261	0.78707%
30202	The Library of Virginia	45,465	0.16193%	51,848	0.16775%
30203	Woodrow Wilson Rehabilitation Center	53,831	0.19172%	57,654	0.18654%
30204	The College of William and Mary	274,805	0.97875%	329,437	1.06589%
30207	University of Virginia - Academic Division	1,999,794	7.12246%	2,189,574	7.08436%
30208	Virginia Polytechnic Institute and State University	991,510	3.53136%	1,072,062	3.46865%
30211	Virginia Military Institute	99,227	0.35341%	113,697	0.36787%
30212	Virginia State University	199,111	0.70915%	237,647	0.76891%
30213	Norfolk State University	230,278	0.82016%	250,585	0.81077%
30214	Longwood University	100,413	0.35763%	110,807	0.35852%
30215	University of Mary Washington	98,098	0.34939%	110,859	0.35868%
30216	James Madison University	674,941	2.40387%	743,834	2.40667%
30217	Radford University	310,737	1.10672%	331,282	1.07186%
30218	Virginia School for Deaf and Blind	36,895	0.13141%	39,481	0.12774%
30221	Old Dominion University	501,582	1.78643%	552,759	1.78845%
30222	Department of Professional and Occupational Regulation	56,497	0.20122%	62,037	0.20072%
30223	Department of Health Professions	105,444	0.37555%	117,586	0.38045%
30226	Board of Accountancy	5,200	0.01852%	5,942	0.01923%
30233	Board of Bar Examiners	3,365	0.01198%	3,778	0.01222%
30234	Cooperative Extension and Agricultural Research Service	23,222	0.08271%	22,022	0.07125%
30236	Virginia Commonwealth University	1,480,751	5.27384%	1,676,543	5.42445%
30238	Virginia Museum of Fine Arts	84,114	0.29958%	90,850	0.29394%
30239	Frontier Culture Museum of Virginia	8,281	0.02949%	9,464	0.03062%
30241	Richard Bland College	17,710	0.06308%	23,795	0.07699%
30242	Christopher Newport University	196,373	0.69940%	218,453	0.70680%
30245	State Council of Higher Education for Virginia	25,194	0.08973%	29,471	0.09535%
30246	University of Virginia's College at Wise	46,853	0.16687%	54,877	0.17755%
30247	George Mason University	956,248	3.40577%	1,093,529	3.53811%
30261	Virginia Community College System - Central Office Operations	110,691	0.39424%	113,328	0.36667%
30262	Department of Rehabilitative Services	315,811	1.12479%	335,682	1.08610%
30263	Dept for Aging and Rehabilitative Services	7,225	0.02573%	7,069	0.02287%
30268	Virginia Institute of Marine Science	59,007	0.21016%	66,488	0.21512%
30270	Virginia Community College System - Shared Services	30,183	0.10750%	34,190	0.11062%
30275	New River Community College	37,996	0.13533%	40,880	0.13227%
30276	Southside Virginia Community College	42,386	0.15096%	46,011	0.14887%
30277	Paul D. Camp Community College	21,015	0.07485%	21,688	0.07017%
30278	Rappahannock Community College	38,462	0.13699%	39,818	0.12883%
30279	Danville Community College	38,219	0.13612%	41,231	0.13340%
30280	Northern Virginia Community College	543,878	1.93708%	570,763	1.84670%
30282	Piedmont Virginia Community College	57,532	0.20491%	57,161	0.18494%
30283	J Sargeant Reynolds Community College	110,771	0.39452%	114,763	0.37132%
30284	Eastern Shore Community College	13,098	0.04665%	13,970	0.04520%
30285	Patrick Henry Community College	62,838	0.22380%	66,427	0.21492%
30286	Virginia Western Community College	70,511	0.25113%	73,432	0.23759%
30287	Dabney S. Lancaster Community College	18,974	0.06758%	20,552	0.06650%
30288	Wytheville Community College	26,601	0.09474%	30,884	0.09993%
30290	John Tyler Community College	85,263	0.30367%	94,159	0.30465%
30291	Blue Ridge Community College	55,151	0.19643%	63,303	0.20482%
30292	Central Virginia Community College	47,503	0.16919%	53,269	0.17235%
30293	Virginia Peninsula Community College	77,000	0.27424%	74,641	0.24150%
30294	Southwest Virginia Community College	37,445	0.13336%	42,504	0.13752%
30295	Tidewater Community College	230,405	0.82061%	240,652	0.77863%
30296	Virginia Highlands Community College	28,749	0.10239%	33,150	0.10726%
30297	Germanna Community College	86,322	0.30744%	105,245	0.34052%
30298	Laurel Ridge Community College	68,357	0.24346%	72,236	0.23372%
30299	Mountain Empire Community College	32,477	0.11567%	37,406	0.12103%
30301	Department of Agriculture and Consumer Services	152,805	0.54423%	168,396	0.54484%
30310	Virginia Economic Development Partnership	85,751	0.30541%	101,060	0.32698%
30320	Virginia Tourism Authority	34,007	0.12112%	35,911	0.11619%
30330	Virginia - Israel Advisory Board	661	0.00235%	737	0.00238%



Virginia Sickness and Disability Program

Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30350	Department of Small Business and Supplier Diversity	20,214	0.07199%	21,943	0.07100%
30400	Jamestown-Yorktown Commemoration	366	0.00130%	2,899	0.00938%
30402	Marine Resources Commission	23,457	0.08354%	25,698	0.08315%
30403	Department of Wildlife Resources	88,509	0.31523%	96,082	0.31087%
30405	Virginia Racing Commission	2,517	0.00896%	2,785	0.00901%
30407	Virginia Port Authority	439	0.00156%	465	0.00150%
30409	Department of Energy	69,674	0.24815%	77,025	0.24921%
30411	Department of Forestry	61,567	0.21928%	67,890	0.21966%
30413	Commission on Virginia Alcohol Safety Action Program	3,605	0.01284%	3,568	0.01154%
30417	Gunston Hall	647	0.00230%	1,194	0.00386%
30423	Department of Historic Resources	19,160	0.06824%	19,650	0.06358%
30425	Jamestown - Yorktown Foundation	43,802	0.15601%	49,716	0.16086%
30440	Department of Environmental Quality	314,821	1.12127%	345,513	1.11791%
30454	Office Of Commonwealth Preparedness	808	0.00288%	1,848	0.00598%
30501	Va Dept Of Transportation	2,689,413	9.57861%	2,939,347	9.51020%
30505	Department of Rail and Public Transportation	32,190	0.11465%	35,972	0.11639%
30506	Motor Vehicle Dealer Board	7,364	0.02623%	8,329	0.02695%
30510	Va Dept Of Transportation Central Office	0	0.00000%	0	0.00000%
30511	Va Dept Of Transportation Bristol	0	0.00000%	0	0.00000%
30512	Va Dept Of Transportation Salem	0	0.00000%	0	0.00000%
30513	Va Dept Of Transportation Lynchburg	0	0.00000%	0	0.00000%
30514	Va Dept Of Transportation Richmond	0	0.00000%	0	0.00000%
30515	Va Dept Of Transportation Hampton Roads	0	0.00000%	0	0.00000%
30516	Va Dept Of Transportation Fredericksburg	0	0.00000%	0	0.00000%
30517	Va Dept Of Transportation Culpeper	0	0.00000%	0	0.00000%
30518	Va Dept Of Transportation Staunton	0	0.00000%	0	0.00000%
30519	Va Dept Of Transportation Nova	0	0.00000%	0	0.00000%
30601	Department of Health	1,104,201	3.93272%	1,161,669	3.75858%
30602	Department of Medical Assistance Services	271,209	0.96594%	276,396	0.89428%
30606	Virginia Board for People With Disabilities	4,099	0.01460%	4,124	0.01334%
30701	Department of Corrections - Central Administration	152,492	0.54312%	170,596	0.55196%
30702	Department for the Blind and Vision Impaired	46,148	0.16436%	49,781	0.16107%
30703	Central State Hospital	212,452	0.75667%	238,214	0.77074%
30704	Eastern State Hospital	183,680	0.65419%	199,815	0.64650%
30705	Southwestern Virginia Mental Health Institute	143,775	0.51207%	182,466	0.59037%
30706	Western State Hospital	200,098	0.71267%	222,791	0.72084%
30707	Central Virginia Training Center	297	0.00106%	268	0.00087%
30708	Commonwealth Center for Children and Adolescents	37,478	0.13348%	37,266	0.12057%
30711	Virginia Correctional Enterprises	46,945	0.16720%	47,943	0.15512%
30716	Virginia Correctional Center for Women	33,369	0.11885%	33,650	0.10887%
30718	Bland Correctional Center	21,794	0.07762%	24,017	0.07771%
30720	Department of Behavioral Health & Developmental Services	243,539	0.86739%	268,375	0.86833%
30723	Southeastern Virginia Training Center	68,835	0.24516%	84,618	0.27378%
30724	Catawba Hospital	87,581	0.31193%	99,835	0.32302%
30725	Northern Va Training Center	0	0.00000%	0	0.00000%
30728	Northern Virginia Mental Health Institute	133,698	0.47618%	154,799	0.50085%
30729	Piedmont Geriatric Hospital	77,298	0.27530%	91,946	0.29749%
30733	Sussex I Correctional Center	0	0.00000%	0	0.00000%
30734	Sussex II Correctional Center	0	0.00000%	0	0.00000%
30735	Wallen Ridge Correctional Center	32,106	0.11435%	36,679	0.11867%
30737	St. Brides Correctional Center	23,828	0.08487%	27,066	0.08757%
30738	Southwestern Va Training Ctr	0	0.00000%	0	0.00000%
30739	Southern Virginia Mental Health Institute	46,585	0.16592%	52,745	0.17066%
30741	Red Onion Correctional Center	32,654	0.11630%	35,803	0.11584%
30742	Department of Corrections - Academy For Staff Development	42,291	0.15062%	50,015	0.16182%
30743	Fluvanna Women's Correctional Center	51,702	0.18414%	52,504	0.16988%
30745	Nottoway Correctional Center	33,016	0.11759%	33,771	0.10927%
30747	Marion Correctional Treatment Center	28,286	0.10074%	30,263	0.09792%
30748	Hiram W. Davis Medical Center	55,329	0.19706%	63,181	0.20442%
30749	Buckingham Correctional Center	24,605	0.08763%	27,655	0.08948%



Virginia Sickness and Disability Program

Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30751	Department for the Deaf and Hard-of-Hearing	3,100	0.01104%	3,763	0.01218%
30752	State Farm Correctional Complex	27,538	0.09808%	31,567	0.10213%
30753	Deerfield Correctional Center	28,965	0.10316%	31,819	0.10295%
30754	Augusta Correctional Center	17,707	0.06307%	19,190	0.06209%
30756	Department of Corrections - Division of Institutions	173,934	0.61948%	196,532	0.63588%
30757	Western Region Correctional Field Units	7,708	0.02745%	8,197	0.02652%
30761	Eastern Reg Corr Field Unit	11,229	0.03999%	13,686	0.04428%
30765	Department of Social Services	580,396	2.06714%	606,176	1.96128%
30766	Virginia Parole Board	3,389	0.01207%	3,622	0.01172%
30767	Adult Community Service	67,116	0.23904%	76,419	0.24725%
30768	Keen Mountain Correctional Center	21,898	0.07799%	24,530	0.07937%
30769	Greensville Correctional Center	51,982	0.18514%	53,441	0.17291%
30770	Dillwyn Correctional Center	28,156	0.10028%	29,574	0.09569%
30771	Indian Creek Correctional Center	18,963	0.06754%	21,239	0.06872%
30772	Haynesville Correctional Center	31,914	0.11366%	35,665	0.11539%
30773	Coffeewood Correctional Center	21,655	0.07713%	22,442	0.07261%
30774	Lunenburg Correctional Center	19,493	0.06943%	21,121	0.06834%
30775	Pocahontas State Correctional Center	25,474	0.09073%	28,983	0.09377%
30776	Green Rock Correctional Center	28,351	0.10097%	32,084	0.10381%
30777	Department of Juvenile Justice	357,577	1.27355%	415,797	1.34531%
30778	Department of Forensic Science	147,847	0.52657%	156,335	0.50582%
30779	Sussex State Prison Complex	37,831	0.13474%	48,897	0.15821%
30785	River North Correctional Center	26,020	0.09267%	30,032	0.09717%
30794	Virginia Center for Behavioral Rehabilitation	121,286	0.43197%	152,818	0.49444%
30840	Virginia Housing Commission	0	0.00000%	748	0.00242%
30841	Department of Aviation	16,732	0.05959%	17,527	0.05671%
30848	Indigent Defense Commission	229,927	0.81891%	257,449	0.83298%
30851	Virginia Tobacco Region Revitalization Commission	4,457	0.01587%	4,878	0.01578%
30852	Virginia Foundation For Healthy Youth	7,602	0.02708%	7,564	0.02447%
30856	Virginia Opioid Abatement Authority	0	0.00000%	1,428	0.00462%
30882	Behavioral Health Commission	305	0.00109%	1,953	0.00632%
30902	Puller Veterans Care Center	0	0.00000%	2,384	0.00771%
30903	Jones & Cabacoy Veterans Care Center	0	0.00000%	7,622	0.02466%
30912	Department of Veterans Services	77,956	0.27765%	93,960	0.30401%
30913	Veterans Services Foundation	783	0.00279%	602	0.00195%
30922	Sitter-Barfoot Veterans Care Center	81,517	0.29033%	82,976	0.26847%
30937	Southern Virginia Higher Education Center	14,013	0.04991%	16,019	0.05183%
30938	New College Institute	6,423	0.02288%	5,335	0.01726%
30942	Virginia Museum of Natural History	8,977	0.03197%	10,432	0.03375%
30948	Southwest Virginia Higher Education Center	6,576	0.02342%	7,409	0.02397%
30957	Commonwealth's Attorneys' Services Council	3,159	0.01125%	3,395	0.01098%
30960	Department of Fire Programs	26,752	0.09528%	28,174	0.09116%
30961	Virginia Capitol Police	5,191	0.01849%	5,887	0.01905%
30977	Virginia Cannabis Control Authority	572	0.00204%	4,805	0.01555%
30999	Department of Alcoholic Beverage Control	432,397	1.54002%	488,062	1.57912%
35522	Virginia Passenger Rail Authority	15,034	0.05355%	37,301	0.12069%
35885	Fort Monroe Authority	10,387	0.03699%	10,739	0.03475%
70156	Department of State Police	1,834	0.00653%	1,748	0.00566%
70203	Woodrow Wilson Rehabilitation Center	1,616	0.00576%	1,548	0.00501%
70204	The College of William and Mary	7,256	0.02584%	9,449	0.03057%
70207	University of Virginia - Academic Division	19,187	0.06834%	23,915	0.07738%
70208	Virginia Polytechnic Institute and State University	14,512	0.05169%	17,323	0.05605%
70211	Virginia Military Institute	2,845	0.01013%	2,815	0.00911%
70212	Virginia State University	6,710	0.02390%	8,183	0.02648%
70213	Norfolk State University	5,722	0.02038%	8,664	0.02803%
70214	Longwood University	3,999	0.01424%	3,547	0.01148%
70215	University of Mary Washington	5,805	0.02068%	5,749	0.01860%
70216	James Madison University	9,847	0.03507%	10,212	0.03304%
70217	Radford University	5,988	0.02133%	6,139	0.01986%
70221	Old Dominion University	13,938	0.04964%	15,255	0.04936%



Virginia Sickness and Disability Program

Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70236	Virginia Commonwealth University	34,417	0.12258%	38,080	0.12321%
70241	Richard Bland College	1,234	0.00440%	1,504	0.00487%
70242	Christopher Newport University	7,238	0.02578%	8,143	0.02635%
70246	University of Virginia's College at Wise	2,224	0.00792%	2,549	0.00825%
70247	George Mason University	16,906	0.06021%	20,949	0.06778%
70280	Northern Virginia Community College	18,290	0.06514%	18,476	0.05978%
70282	Piedmont Virginia Community College	1,005	0.00358%	1,054	0.00341%
70283	J Sargeant Reynolds Community College	3,037	0.01082%	2,847	0.00921%
70286	Virginia Western Community College	2,507	0.00893%	2,530	0.00819%
70288	Wytheville Community College	0	0.00000%	153	0.00050%
70291	Blue Ridge Community College	153	0.00054%	319	0.00103%
70292	Central Virginia Community College	1,616	0.00576%	1,758	0.00569%
70293	Virginia Peninsula Community College	2,117	0.00754%	1,412	0.00457%
70294	Southwest Virginia Community College	918	0.00327%	548	0.00177%
70296	Virginia Highlands Community College	554	0.00197%	696	0.00225%
70297	Germanna Community College	946	0.00337%	1,041	0.00337%
70298	Laurel Ridge Community College	1,071	0.00381%	1,330	0.00430%
70299	Mountain Empire Community College	660	0.00235%	718	0.00232%
70402	Marine Resources Commission	20,533	0.07313%	21,071	0.06818%
70403	Department of Wildlife Resources	47,139	0.16789%	54,363	0.17589%
70716	Virginia Correctional Center for Women	43,526	0.15502%	46,757	0.15128%
70718	Bland Correctional Center	42,335	0.15078%	50,217	0.16248%
70733	Sussex I Correctional Center	0	0.00000%	0	0.00000%
70734	Sussex II Correctional Center	0	0.00000%	0	0.00000%
70735	Wallen Ridge Correctional Center	85,420	0.30423%	95,687	0.30960%
70737	St Brides Correctional Center	37,837	0.13476%	40,488	0.13100%
70741	Red Onion Correctional Center	81,754	0.29117%	95,892	0.31026%
70743	Fluvanna Women's Correctional Center	37,809	0.13466%	36,550	0.11826%
70745	Nottoway Correctional Center	52,205	0.18593%	59,242	0.19168%
70747	Marion Correctional Treatment Center	36,802	0.13107%	43,224	0.13985%
70749	Buckingham Correctional Center	52,545	0.18714%	54,950	0.17779%
70752	State Farm Correctional Complex	85,498	0.30451%	93,319	0.30193%
70753	Deerfield Correctional Center	52,943	0.18856%	70,530	0.22820%
70754	Augusta Correctional Center	38,793	0.13817%	31,991	0.10351%
70756	Department of Corrections - Division of Institutions	12,502	0.04453%	14,876	0.04813%
70757	Western Region Correctional Field Units	24,767	0.08821%	28,357	0.09175%
70761	Eastern Reg Corr Field Unit	19,411	0.06913%	25,005	0.08090%
70767	Adult Community Service	294,795	1.04994%	327,375	1.05922%
70768	Keen Mountain Correctional Center	48,791	0.17377%	54,759	0.17717%
70769	Greensville Correctional Center	96,000	0.34191%	93,048	0.30106%
70770	Dillwyn Correctional Center	45,363	0.16156%	53,103	0.17181%
70771	Indian Creek Correctional Center	36,200	0.12893%	41,515	0.13432%
70772	Haynesville Correctional Center	48,025	0.17105%	53,440	0.17291%
70773	Coffeewood Correctional Center	38,454	0.13696%	37,364	0.12089%
70774	Lunenburg Correctional Center	38,441	0.13691%	43,410	0.14045%
70775	Pocahontas State Correctional Center	47,910	0.17064%	54,426	0.17610%
70776	Green Rock Correctional Center	39,803	0.14176%	50,147	0.16225%
70777	Department of Juvenile Justice	54,210	0.19307%	45,638	0.14766%
70779	Sussex State Prison Complex	89,640	0.31926%	89,013	0.28800%
70785	River North Correctional Center	51,697	0.18412%	59,602	0.19284%
70961	Virginia Capitol Police	24,400	0.08690%	24,163	0.07818%
70999	Department of Alcoholic Beverage Control	39,592	0.14101%	47,981	0.15524%
Total for VRS Virginia Sickness and Disability Program ⁽¹⁾		\$ 28,077,277	99.99993%	\$ 30,907,143	100.00000%

⁽¹⁾ Employer-level results may not add to VSDP systemwide results due to rounding.



Virginia Sickness and Disability Program

Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			Deferred Amounts from	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Virginia Sickness and Disability Program - Plan Total⁽¹⁾		22,766,760	0	1,083,736	29,803,235	53,653,731	43,462,654	8,660,738	3,473,482	30,132,832	85,729,706	7,541,099	(51,367)	7,489,732		
Employer Allocation																
21156	Department of State Police - Troopers	559,520	0	26,634	16,186	602,340	1,068,147	212,848	85,365	576,538	1,942,898	185,332	(155,422)	29,910		
30100	General Assembly - Senate	28,135	0	1,339	30,937	60,411	53,711	10,703	4,293	6,648	75,355	9,319	3,378	12,697		
30101	House of Delegates	45,481	0	2,165	50,439	98,085	86,825	17,302	6,939	8,086	119,152	15,065	5,352	20,417		
30103	Magistrate System	98,398	0	4,684	64,046	167,128	187,846	37,432	15,012	74,654	314,944	32,593	6,041	38,634		
30107	Division of Legislative Services	29,025	0	1,382	15,046	45,453	55,411	11,042	4,428	7,843	78,724	9,614	3,324	12,938		
30109	Division of Legislative Automated Systems	9,812	0	467	2,580	12,859	18,732	3,733	1,497	9,595	33,557	3,250	(847)	2,403		
30110	Joint Legislative Audit and Review Commission	14,254	0	679	10,442	25,375	27,212	5,422	2,175	5,022	39,831	4,721	279	5,000		
30111	Supreme Court	94,245	0	4,486	28,328	127,059	179,918	35,852	14,379	12,260	242,409	31,217	3,225	34,442		
30112	Judicial Inquiry and Review Commission	1,956	0	93	2,692	4,741	3,733	744	298	2,175	6,950	648	(405)	243		
30114	General District Courts	160,542	0	7,642	18,247	186,431	306,481	61,072	24,494	74,598	466,645	53,177	(12,606)	40,571		
30115	Juvenile and Domestic Relations District Courts	100,219	0	4,771	27,323	132,313	191,323	38,125	15,290	31,971	276,709	33,996	(1,903)	31,293		
30116	Combined District Courts	29,820	0	1,419	13,963	45,202	56,927	11,344	4,550	28,416	101,237	9,877	(413)	9,464		
30117	Virginia State Bar	30,596	0	1,456	46,368	78,420	58,409	11,639	4,668	459	75,175	10,134	11,188	21,322		
30119	Office of the Lieutenant Governor	770	0	37	381	1,188	1,469	293	117	2,904	4,783	255	(499)	(244)		
30121	Office of the Governor	8,342	0	397	2,128	10,867	15,925	3,173	1,273	18,488	38,859	2,763	(3,858)	(1,095)		
30122	Department of Planning and Budget	19,329	0	920	20,958	41,207	36,900	7,353	2,949	2,949	50,151	6,402	4,714	11,116		
30123	Department of Military Affairs	76,289	0	3,631	3,450	83,370	145,639	29,021	11,639	23,321	209,620	25,629	(3,143)	22,126		
30125	Virginia Court of Appeals	31,584	0	1,503	7,076	40,163	60,296	12,015	4,819	91,555	168,685	10,462	(12,951)	(2,489)		
30127	Department of Emergency Management	57,110	0	2,719	12,521	72,350	109,026	21,725	8,713	99,073	238,537	18,917	(28,970)	(10,053)		
30128	Virginia Veterans Care Center	48,382	0	2,303	14,591	65,276	92,362	18,405	7,381	18,970	137,118	16,026	(1,750)	14,276		
30129	Department of Human Resource Management	40,782	0	1,941	33,686	76,409	77,855	15,514	6,222	10,249	109,840	13,508	(1,474)	12,034		
30132	Virginia Department of Elections	22,865	0	1,088	0	23,953	43,650	6,698	3,488	43,546	99,382	7,574	(16,543)	(8,969)		
30133	Auditor of Public Accounts	43,587	0	2,075	46,172	91,834	83,209	16,581	6,650	16,173	122,613	14,437	7,128	21,565		
30136	Virginia Information Technologies Agency (VITA)	114,631	0	5,457	11,821	131,909	218,834	43,607	17,489	78,600	358,530	37,969	(9,215)	28,754		
30140	Department of Criminal Justice Services	49,905	0	2,376	0	52,281	95,270	18,984	7,614	83,690	205,558	16,530	(18,363)	(1,833)		
30141	Office of the Attorney General and Department of Law	172,524	0	8,212	22,107	202,843	329,356	65,630	26,322	198,072	619,380	57,146	(16,434)	40,712		
30143	Office of the Attorney General - Division of Debt Collection	6,149	0	293	12,474	18,916	11,739	2,339	938	2,442	17,458	2,037	2,375	4,412		
30146	Science Museum of Virginia	17,715	0	843	22,795	41,353	33,818	6,739	2,703	21,883	65,143	5,868	3,298	9,166		
30147	Office of the State Inspector General	15,723	0	748	14,806	31,277	30,015	5,981	2,399	7,869	46,264	5,208	20	5,228		
30148	Virginia Commission for the Arts	1,812	0	86	1,516	3,414	3,460	689	276	9,662	14,087	600	(1,383)	(783)		
30151	Department of Accounts	54,465	0	2,593	75,313	132,371	103,976	20,719	8,310	14,063	147,068	18,041	9,533	27,574		
30152	Department of the Treasury	37,857	0	1,802	38,903	78,562	72,270	14,401	5,776	11,270	103,717	12,539	1,220	13,759		
30154	Department of Motor Vehicles	420,450	0	20,014	326,788	767,252	802,655	159,944	64,147	49,542	1,076,288	139,267	48,946	188,213		
30156	Department of State Police	195,125	0	9,288	80,036	284,449	372,501	74,228	29,770	193,425	669,924	64,632	(33,979)	30,653		
30157	Compensation Board	4,437	0	211	1,544	6,192	8,471	1,688	677	3,027	13,863	1,470	135	1,605		
30160	Virginia Criminal Sentencing Commission	3,299	0	157	1,846	5,302	6,298	1,255	503	578	8,634	1,093	98	1,191		
30161	Department of Taxation	219,474	0	10,447	103,008	332,929	418,984	83,490	33,485	28,797	564,756	72,697	14,128	86,825		
30162	Department of Accounts - Transfer Payments (CHRF)	635	0	30	290	955	1,213	242	97	290	1,842	210	(1)	209		
30164	Virginia Management Fellows Administration	3,281	0	156	7,703	11,140	6,263	1,248	501	17,450	25,462	1,087	(4,033)	(2,946)		
30165	Department of Housing and Community Development	46,968	0	2,236	21,738	70,942	89,663	17,867	7,166	97,647	212,343	15,557	(16,807)	(1,250)		
30166	Secretary of the Commonwealth	2,857	0	136	1,717	4,710	5,455	1,087	436	5,177	12,155	946	(311)	635		
30171	State Corporation Commission	227,909	0	10,849	20,311	259,069	435,087	86,699	34,772	75,172	631,730	75,491	(14,418)	61,073		
30172	Virginia State Lottery	127,881	0	6,087	3,375	137,343	244,130	48,647	19,511	142,977	455,265	42,358	(30,348)	12,010		
30174	Virginia College Savings Plan	55,683	0	2,651	0	58,334	106,301	21,182	8,495	55,016	190,994	18,444	(16,520)	1,924		
30180	Secretary of Administration	7,618	0	363	1,065	9,046	14,543	2,898	1,162	36,377	54,980	2,523	(3,349)	(3,349)		
30181	Department of Labor and Industry	41,363	0	1,969	25,870	69,202	78,963	15,735	6,311	28,210	129,219	13,701	(878)	12,823		
30182	Virginia Employment Commission	241,981	0	11,519	291,355	544,855	461,952	92,052	36,919	618,269	1,209,192	80,152	(76,399)	3,753		
30183	Secretary of Natural and Historic Resources	681	0	32	2,545	3,258	1,300	259	104	6,119	7,782	225	1,112	1,337		
30185	Secretary of Education	492	0	23	4,716	5,231	939	187	75	332	1,533	163	1,541	1,704		
30186	Secretary of Transportation	1,175	0	56	2,916	4,147	2,243	447	179	4,630	7,499	389	518	907		



Virginia Sickness and Disability Program

Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions		
													Total Employer OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30187	Secretary of Public Safety	2,411	0	115	3,289	5,815	4,603	917	368	2,775	8,663	799	232		1,031
30188	Secretary of Health and Human Resources	1,040	0	50	918	2,008	1,986	396	159	8,581	11,122	345	(908)		(563)
30190	Secretary of Finance	1,585	0	75	6,188	7,848	3,025	603	242	3,102	6,972	525	634		1,159
30191	Virginia Workers' Compensation Commission	91,097	0	4,336	58,240	153,673	173,907	34,654	13,898	2,058	224,517	30,174	13,470		43,644
30192	Secretary of Commerce and Trade	2,441	0	116	265	2,822	4,659	928	372	20,560	26,519	808	(3,413)		(2,605)
30193	Secretary of Agriculture and Forestry	250	0	12	9,755	10,017	478	95	38	2,269	2,880	83	328		411
30194	Department of General Services	172,511	0	8,212	106,226	286,949	329,330	65,625	26,320	20,341	441,616	57,141	14,828		71,969
30195	Secretary of Labor	405	0	19	7,910	8,334	774	154	62	9,227	10,217	134	(413)		(279)
30199	Department of Conservation and Recreation	130,349	0	6,205	13,976	150,530	248,841	49,586	19,887	88,263	406,577	43,176	(15,654)		27,522
30200	Office of Children's Services	5,632	0	268	1,517	7,417	10,753	2,143	859	3,173	16,928	1,866	(430)		1,436
30201	Department of Education - Central Office Operations	179,190	0	8,530	908	188,628	342,082	68,166	27,339	422,259	859,846	59,354	(83,364)		(24,010)
30202	The Library of Virginia	38,191	0	1,818	2,529	42,538	72,909	14,528	5,827	24,656	117,920	12,650	(3,296)		9,354
30203	Woodrow Wilson Rehabilitation Center	42,469	0	2,022	118,263	162,754	81,075	16,156	6,479	1,235	104,945	14,067	35,568		49,635
30204	The College of William and Mary	242,669	0	11,551	86,340	340,560	463,264	92,314	37,023	230,515	823,116	80,380	21,639		102,019
30207	University of Virginia - Academic Division	1,612,879	0	76,776	676,572	2,366,227	3,079,051	613,558	246,074	236,038	4,174,721	534,239	1,895		536,134
30208	Virginia Polytechnic Institute and State University	789,699	0	37,591	436,898	1,264,188	1,507,567	300,411	120,483	14,695	1,943,156	261,574	87,576		349,150
30211	Virginia Military Institute	83,752	0	3,987	613	88,352	159,886	31,860	12,778	83,861	288,385	27,741	(16,360)		11,381
30212	Virginia State University	175,056	0	8,333	72,630	256,019	334,189	66,593	26,708	142,210	569,700	57,984	(579)		57,405
30213	Norfolk State University	184,586	0	8,787	50,634	244,007	352,382	70,219	28,162	46,919	497,682	61,141	2,106		63,247
30214	Longwood University	81,623	0	3,885	59,488	144,996	155,822	31,050	12,453	18,027	217,352	27,036	11,559		38,595
30215	University of Mary Washington	81,660	0	3,887	82,149	167,696	155,892	31,064	12,459	22,280	221,695	27,048	22,469		49,517
30216	James Madison University	547,921	0	26,082	385	574,388	1,046,003	208,435	83,595	118,348	1,456,381	181,489	(60,915)		120,574
30217	Radford University	244,028	0	11,616	147,409	403,053	465,859	92,831	37,231	114,017	709,938	80,830	(16,576)		64,254
30218	Virginia School for Deaf and Blind	29,082	0	1,384	21,417	51,883	55,519	11,063	4,437	1,529	72,548	9,633	4,203		13,836
30221	Old Dominion University	407,172	0	19,382	15,839	442,393	777,308	154,893	62,121	63,700	1,058,022	134,869	(22,594)		112,275
30222	Department of Professional and Occupational Regulation	45,697	0	2,175	34,757	82,629	87,238	17,384	6,972	1,807	113,401	15,136	9,296		24,432
30223	Department of Health Professions	86,616	0	4,123	0	90,739	165,354	32,950	13,215	59,854	271,373	28,690	(16,153)		12,537
30226	Board of Accountancy	4,378	0	208	1,511	6,097	8,358	1,665	668	3,502	14,193	1,450	(380)		1,070
30233	Board of Bar Examiners	2,782	0	132	2,859	5,773	5,311	1,058	424	584	7,377	922	823		1,745
30234	Cooperative Extension and Agricultural Research Service	16,221	0	772	32,329	49,322	30,967	6,171	2,475	8,567	48,180	5,373	2,629		8,002
30236	Virginia Commonwealth University	1,234,971	0	58,787	186,733	1,480,491	2,357,610	469,798	188,417	576,143	3,591,968	409,063	(126,794)		282,269
30238	Virginia Museum of Fine Arts	66,921	0	3,186	12,815	82,922	127,754	25,457	10,210	38,883	202,304	22,166	(12,918)		9,248
30239	Frontier Culture Museum of Virginia	6,971	0	332	3,054	10,357	13,308	2,652	1,064	3,069	20,093	2,309	211		2,520
30241	Richard Bland College	17,528	0	834	12,355	30,717	33,462	6,668	2,674	61,212	104,016	5,806	(7,658)		(1,852)
30242	Christopher Newport University	160,915	0	7,660	4,462	173,037	307,194	61,214	24,551	53,400	446,359	53,300	(16,013)		37,287
30245	State Council of Higher Education for Virginia	21,708	0	1,033	7,509	30,250	41,442	8,258	3,312	16,404	69,416	7,190	(2,580)		4,610
30246	University of Virginia's College at Wise	40,422	0	1,924	34,131	76,477	77,168	15,377	6,167	24,838	123,550	13,389	7,324		20,713
30247	George Mason University	805,513	0	38,344	11,075	854,932	1,537,757	306,427	122,896	763,844	2,730,924	266,812	(180,683)		86,129
30261	Virginia Community College System - Central Office Operations	83,479	0	3,974	93,979	181,432	159,365	31,756	12,736	57,399	261,256	27,651	4,976		32,627
30262	Department of Rehabilitative Services	247,270	0	11,770	170,963	430,003	472,048	94,064	37,725	128,130	731,967	81,904	31,037		112,941
30263	Dept for Aging and Rehabilitative Services	5,207	0	248	10,710	16,165	9,940	1,981	794	2,194	14,909	1,725	2,014		3,739
30268	Virginia Institute of Marine Science	48,976	0	2,331	10,706	62,013	93,497	18,631	7,472	14,293	133,893	16,222	4,349		20,571
30270	Virginia Community College System - Shared Services	25,185	0	1,199	5,520	31,904	48,078	9,581	3,842	44,634	106,135	8,342	(29,733)		(21,391)
30275	New River Community College	30,114	0	1,433	11,645	43,192	57,488	11,456	4,594	7,823	57,883	81,361	2,500		12,475
30276	Southside Virginia Community College	33,893	0	1,613	38,323	73,829	64,703	12,893	5,171	11,355	94,122	11,226	15,946		27,172
30277	Paul D. Camp Community College	15,975	0	760	16,512	33,247	30,498	6,077	2,437	2,254	41,266	5,292	1,352		6,644
30278	Rappahannock Community College	29,330	0	1,396	20,594	51,320	55,993	11,158	4,475	24,054	95,680	9,715	(2,065)		7,650
30279	Danville Community College	30,371	0	1,446	25,397	57,214	57,979	11,553	4,634	25,756	99,922	10,060	7,616		17,676
30280	Northern Virginia Community College	420,434	0	20,013	453,178	893,625	802,625	159,938	64,145	8,702	1,035,410	139,261	138,365		277,626
30282	Piedmont Virginia Community College	42,105	0	2,004	61,270	105,379	80,380	16,017	6,424	5,588	108,409	13,947	7,609		21,556
30283	J Sargeant Reynolds Community College	84,538	0	4,024	137,420	225,982	161,386	32,159	12,898	1,254	207,697	28,002	50,460		78,462
30284	Eastern Shore Community College	10,291	0	490	16,585	27,366	19,645	3,915	1,570	8,101	33,231	3,409	4,609		8,018



Virginia Sickness and Disability Program

Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			Deferred Amounts from	
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30285	Patrick Henry Community College	48,930	0	2,329	33,867	85,126	93,410	18,614	7,465	15,319	134,808	16,207	794	17,001
30286	Virginia Western Community College	54,092	0	2,575	53,290	109,957	103,263	20,577	8,253	4,513	136,606	17,917	15,119	33,036
30287	Dabney S. Lancaster Community College	15,140	0	721	9,843	25,704	28,903	5,759	2,310	7,553	44,525	5,015	2,308	7,323
30288	Wytheville Community College	22,751	0	1,083	27,345	51,179	43,432	8,655	3,471	23,889	79,447	7,536	5,376	12,912
30290	John Tyler Community College	69,359	0	3,302	22,633	95,294	132,409	26,385	10,582	6,762	176,138	22,974	12,547	35,521
30291	Blue Ridge Community College	46,631	0	2,220	9,918	58,769	89,020	17,739	7,114	32,975	146,848	15,446	(378)	15,068
30292	Central Virginia Community College	39,239	0	1,868	10,166	51,273	74,908	14,927	5,987	26,324	122,146	12,997	(1,930)	11,067
30293	Virginia Peninsula Community College	54,982	0	2,617	229,224	286,823	104,962	20,916	8,388	836	135,102	18,212	72,577	90,789
30294	Southwest Virginia Community College	31,309	0	1,490	2,189	34,988	59,770	11,910	4,777	64,353	140,810	10,371	(13,964)	(3,593)
30295	Tidewater Community College	177,269	0	8,438	286,306	472,013	338,413	67,435	27,046	2,620	435,514	58,717	111,651	170,368
30296	Virginia Highlands Community College	24,420	0	1,162	17,005	42,587	46,618	9,290	3,726	19,558	79,192	8,089	3,049	11,138
30297	Germanna Community College	77,525	0	3,690	4,474	85,689	147,999	29,492	11,828	120,605	309,924	25,679	(18,532)	7,147
30298	Laurel Ridge Community College	53,210	0	2,533	48,206	103,949	101,581	20,242	8,118	3,931	133,872	17,625	15,466	33,091
30299	Mountain Empire Community College	27,555	0	1,312	610	29,477	52,603	10,482	4,204	31,813	99,102	9,127	(7,103)	2,024
30301	Department of Agriculture and Consumer Services	124,042	0	5,905	40,602	170,549	236,802	47,187	18,925	3,179	306,093	41,087	12,712	53,799
30310	Virginia Economic Development Partnership	74,443	0	3,544	650	78,637	142,114	28,319	11,358	154,544	336,335	24,658	(37,953)	(13,295)
30320	Virginia Tourism Authority	26,453	0	1,259	14,684	42,396	50,499	10,063	4,036	4,470	69,068	8,762	(236)	8,526
30330	Virginia - Israel Advisory Board	542	0	26	85	653	1,034	206	83	1,004	2,327	179	(492)	(313)
30350	Department of Small Business and Supplier Diversity	16,164	0	769	3,741	20,674	30,858	6,149	2,466	31,535	71,008	5,354	(5,920)	(566)
30400	Jamestown-Yorktown Commemoration	2,136	0	102	19,159	21,397	4,077	812	326	25,829	31,044	707	(1,719)	(1,012)
30402	Marine Resources Commission	18,931	0	901	886	20,718	36,139	7,201	2,888	17,228	63,456	6,270	(6,696)	(426)
30403	Department of Wildlife Resources	70,775	0	3,369	22,565	96,709	135,112	26,924	10,798	183,719	23,443	782	24,225	24,225
30405	Virginia Racing Commission	2,051	0	98	33	2,182	3,916	780	313	3,589	8,598	679	(1,006)	(327)
30407	Virginia Port Authority	342	0	16	1,091	1,449	652	130	52	16	850	113	548	661
30409	Department of Energy	56,737	0	2,701	15,145	74,583	108,313	21,583	8,656	4,683	143,235	18,793	6,452	25,245
30411	Department of Forestry	50,009	0	2,381	5,251	57,641	95,470	19,024	7,630	16,093	138,217	16,565	(1,387)	15,178
30413	Commission on Virginia Alcohol Safety Action Program	2,627	0	125	5,465	8,217	5,016	999	401	38	6,454	870	1,193	2,063
30417	Gunston Hall	879	0	42	1,562	2,483	1,678	334	134	4,255	6,401	291	(119)	172
30423	Department of Historic Resources	14,475	0	689	11,828	26,992	27,634	5,506	2,208	12,516	47,864	4,795	(479)	4,316
30425	Jamestown - Yorktown Foundation	36,623	0	1,743	20,495	58,861	69,914	13,932	5,587	23,630	113,063	12,131	1,154	13,285
30440	Department of Environmental Quality	254,512	0	12,115	33,141	299,768	485,873	96,819	38,830	5,909	627,431	84,303	16,337	100,640
30454	Office Of Commonwealth Preparedness	1,361	0	65	758	2,184	2,599	518	208	12,107	15,432	451	(1,464)	(1,013)
30501	Va Dept Of Transportation	2,165,164	0	103,066	155,440	2,423,670	4,133,386	823,654	330,335	16,811,086	22,098,461	717,174	(2,840,653)	(2,123,479)
30505	Department of Rail and Public Transportation	26,498	0	1,261	26,063	53,822	50,586	10,080	4,043	86,911	8,777	8,777	(2,355)	6,422
30506	Motor Vehicle Dealer Board	6,136	0	292	1,734	8,162	11,713	2,334	936	2,011	16,994	2,032	378	2,410
30510	Va Dept Of Transportation Central Office	0	0	0	4,400,706	4,400,706	0	0	0	50,281	50,281	0	729,777	729,777
30511	Va Dept Of Transportation Bristol	0	0	0	1,121,922	1,121,922	0	0	0	20,150	20,150	0	174,541	174,541
30512	Va Dept Of Transportation Salem	0	0	0	1,487,537	1,487,537	0	0	0	9,166	9,166	0	256,625	256,625
30513	Va Dept Of Transportation Lynchburg	0	0	0	951,853	951,853	0	0	0	30,319	30,319	0	141,269	141,269
30514	Va Dept Of Transportation Richmond	0	0	0	1,595,780	1,595,780	0	0	0	42,323	42,323	0	256,356	256,356
30515	Va Dept Of Transportation Hampton Roads	0	0	0	1,755,863	1,755,863	0	0	0	21,506	21,506	0	290,226	290,226
30516	Va Dept Of Transportation Fredericksburg	0	0	0	1,084,141	1,084,141	0	0	0	19,335	19,335	0	172,594	172,594
30517	Va Dept Of Transportation Culpeper	0	0	0	949,050	949,050	0	0	0	37,385	37,385	0	138,183	138,183
30518	Va Dept Of Transportation Staunton	0	0	0	1,246,671	1,246,671	0	0	0	10,441	10,441	0	212,270	212,270
30519	Va Dept Of Transportation Nova	0	0	0	2,332,173	2,332,173	0	0	0	20,005	20,005	0	399,110	399,110
30601	Department of Health	855,707	0	40,733	571,437	1,467,877	1,633,579	325,521	130,553	12,611	2,102,264	283,438	114,881	398,319
30602	Department of Medical Assistance Services	203,599	0	9,692	162,824	376,115	388,678	77,451	31,063	270,601	767,793	67,439	(47,137)	20,302
30606	Virginia Board for People With Disabilities	3,037	0	145	3,806	6,988	5,798	1,155	463	862	8,278	1,006	415	1,421
30701	Department of Corrections - Central Administration	125,663	0	5,982	0	131,645	239,896	47,804	19,172	102,413	409,285	41,624	(25,889)	15,735
30702	Department for the Blind and Vision Impaired	36,670	0	1,746	19,508	57,924	70,005	13,950	5,595	2,434	91,984	12,146	5,239	17,385
30703	Central State Hospital	175,473	0	8,353	99,179	283,005	334,984	66,752	26,771	75,741	504,248	58,122	3,111	61,233
30704	Eastern State Hospital	147,187	0	7,006	152,428	306,621	280,986	55,992	22,456	72,414	431,848	48,753	30,927	79,680



Virginia Sickness and Disability Program

Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30705	Southwestern Virginia Mental Health Institute	134,408	0	6,398	13,716	154,522	256,590	51,130	20,506	218,165	546,391	44,520	(37,638)	6,882
30706	Western State Hospital	164,112	0	7,812	35,622	207,546	313,296	62,430	25,038	45,496	446,260	54,359	(12,105)	42,254
30707	Central Virginia Training Center	198	0	9	289,519	289,726	378	75	30	5	488	66	150,251	150,317
30708	Commonwealth Center for Children and Adolescents	27,450	0	1,307	88,243	117,000	52,403	10,442	4,188	21,115	88,148	9,092	5,314	14,406
30711	Virginia Correctional Enterprises	35,316	0	1,681	87,126	124,123	67,419	13,435	5,388	7,119	93,361	11,698	14,461	26,159
30716	Virginia Correctional Center for Women	24,786	0	1,180	51,458	77,424	47,318	9,429	3,782	20,357	80,886	8,210	5,485	13,695
30718	Bland Correctional Center	17,692	0	842	1,845	20,379	33,775	6,730	2,699	8,597	51,801	5,860	(2,220)	3,640
30720	Department of Behavioral Health & Developmental Services	197,691	0	9,410	0	207,101	377,399	75,204	30,161	172,504	655,268	65,482	(71,594)	(6,112)
30723	Southeastern Virginia Training Center	62,331	0	2,967	19,793	85,091	118,992	23,711	9,510	76,700	228,913	20,646	(5,613)	15,033
30724	Catawba Hospital	73,541	0	3,501	3,507	80,549	140,393	27,976	11,220	71,290	250,879	24,359	(16,432)	7,927
30725	Northern Va Training Center	0	0	0	50,055	50,055	0	0	0	0	0	0	39,789	39,789
30728	Northern Virginia Mental Health Institute	114,027	0	5,428	34,699	154,154	217,683	43,377	17,397	109,272	387,729	37,770	(27,000)	10,770
30729	Piedmont Geriatric Hospital	67,729	0	3,224	63,718	134,671	129,297	25,765	10,333	65,804	231,199	22,434	1,891	24,325
30733	Sussex I Correctional Center	0	0	0	110,149	110,149	0	0	0	1,776	0	0	21,466	21,466
30734	Sussex II Correctional Center	0	0	0	98,879	98,879	0	0	0	4,207	4,207	0	20,361	20,361
30735	Wallen Ridge Correctional Center	27,017	0	1,286	1,476	29,779	51,577	10,278	4,122	21,538	87,515	8,949	(3,694)	5,255
30737	St. Brides Correctional Center	19,937	0	949	10,990	31,876	38,060	7,584	3,042	10,428	59,114	6,604	1,620	8,224
30738	Southwestern Va Training Ctr	0	0	0	111,187	111,187	0	0	0	0	0	0	65,429	65,429
30739	Southern Virginia Mental Health Institute	38,854	0	1,850	59,945	100,649	74,173	14,780	5,928	25,393	120,274	12,870	15,926	15,926
30741	Red Onion Correctional Center	26,373	0	1,255	4,821	32,449	50,347	10,033	4,024	11,144	75,548	8,736	(2,225)	6,511
30742	Department of Corrections - Academy For Staff Development	36,841	0	1,754	3,280	41,875	70,331	14,015	5,621	60,889	150,856	12,203	(10,791)	1,412
30743	Fluvanna Women's Correctional Center	38,676	0	1,841	35,271	75,788	73,834	5,901	63,463	157,911	12,811	(20,905)	(8,094)	(8,094)
30745	Nottoway Correctional Center	24,877	0	1,184	39,644	65,705	47,492	9,464	3,795	8,519	69,270	8,240	1,239	9,479
30747	Marion Correctional Treatment Center	22,293	0	1,061	8,016	31,370	42,559	8,481	3,401	18,600	73,041	7,384	(5,823)	1,561
30748	Hiram W. Davis Medical Center	46,540	0	2,215	13,286	62,041	88,846	17,704	7,100	39,100	152,750	15,416	(4,829)	10,587
30749	Buckingham Correctional Center	20,372	0	970	8,584	29,926	38,890	7,750	3,108	4,496	54,244	6,748	1,994	8,742
30751	Department for the Deaf and Hard-of-Hearing	2,773	0	132	4,128	7,033	5,294	1,055	423	3,194	9,966	919	508	1,427
30752	State Farm Correctional Complex	23,252	0	1,107	49,288	73,647	44,388	8,845	3,547	16,234	73,014	7,702	11,979	19,681
30753	Deerfield Correctional Center	23,438	0	1,116	21,546	46,100	44,745	8,916	3,576	3,330	60,567	7,764	6,075	13,839
30754	Augusta Correctional Center	14,136	0	673	13,069	27,878	26,986	5,377	2,157	1,910	36,430	4,682	2,518	7,200
30756	Department of Corrections - Division of Institutions	144,769	0	6,891	1,230	152,890	276,370	55,072	22,087	88,114	441,643	47,952	(23,745)	24,207
30757	Western Region Correctional Field Units	6,038	0	287	2,113	8,438	11,526	2,297	921	6,325	21,069	2,000	(1,814)	186
30761	Eastern Reg Corr Field Unit	10,081	0	480	3,147	13,708	19,245	3,835	1,538	15,835	40,453	3,339	(1,500)	1,839
30765	Department of Social Services	446,520	0	21,255	612,527	1,080,302	852,424	169,861	68,125	9,011	1,099,421	147,902	124,755	272,657
30766	Virginia Parole Board	2,668	0	127	5,015	7,810	5,094	1,015	407	5,668	12,184	884	1,492	2,376
30767	Adult Community Service	56,291	0	2,680	5,762	64,733	107,461	21,414	8,588	43,280	180,743	18,645	(11,073)	7,572
30768	Keen Mountain Correctional Center	18,070	0	860	5,981	24,911	34,496	6,874	2,757	11,432	55,559	5,985	(249)	5,736
30769	Greensville Correctional Center	39,366	0	1,874	46,107	87,347	75,151	14,975	6,006	3,598	99,730	13,039	7,315	20,354
30770	Dillwyn Correctional Center	21,786	0	1,037	21,376	44,199	41,589	8,287	3,324	1,600	54,800	7,216	3,479	10,695
30771	Indian Creek Correctional Center	15,645	0	745	5,547	21,937	29,868	5,952	2,387	5,499	43,706	5,182	613	5,795
30772	Haynesville Correctional Center	26,271	0	1,251	13,568	41,090	50,152	9,994	4,008	7,610	71,764	8,702	2,095	10,797
30773	Coffeewood Correctional Center	16,531	0	787	17,670	34,988	31,558	6,289	2,522	3,822	44,191	5,476	3,551	9,027
30774	Lunenburg Correctional Center	15,559	0	741	12,556	28,856	29,702	5,919	2,374	3,773	41,768	5,154	1,304	6,458
30775	Pocahontas State Correctional Center	21,348	0	1,016	16,359	38,723	40,755	8,121	3,257	21,801	73,934	7,071	(1,455)	5,616
30776	Green Rock Correctional Center	23,634	0	1,125	6,475	31,234	45,119	8,991	3,606	12,836	70,552	7,828	(1,791)	6,037
30777	Department of Juvenile Justice	306,283	0	14,580	142,506	463,369	584,707	116,514	46,729	169,123	917,073	101,451	11,352	112,803
30778	Department of Forensic Science	115,159	0	5,482	52,824	173,465	219,843	43,808	17,570	27,640	308,861	38,144	(7,317)	30,827
30779	Sussex State Prison Complex	36,019	0	1,715	0	37,734	68,762	13,702	5,495	289,856	377,815	11,931	(48,106)	(36,175)
30785	River North Correctional Center	22,122	0	1,053	16,403	39,578	42,233	8,416	3,375	18,279	72,303	7,328	(379)	6,949
30794	Virginia Center for Behavioral Rehabilitation	112,568	0	5,358	73,060	190,986	214,897	42,822	17,174	201,544	476,437	37,286	(27,914)	9,372
30840	Virginia Housing Commission	551	0	26	1	578	1,052	210	84	5,505	6,851	182	(807)	(625)
30841	Department of Aviation	12,911	0	615	8,878	22,404	24,648	4,912	1,970	3,078	34,608	4,277	591	4,868



Virginia Sickness and Disability Program

Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30848	Indigent Defense Commission	189,643	0	9,027	22,663	221,333	362,035	72,142	28,933	134,046	597,156	62,816	(13,795)	49,021
30851	Virginia Tobacco Region Revitalization Commission	3,593	0	171	5,591	9,355	6,858	1,367	548	51	8,824	1,190	1,602	2,792
30852	Virginia Foundation For Healthy Youth	5,571	0	265	8,548	14,384	10,635	2,119	850	625	14,229	1,845	1,475	3,320
30856	Virginia Opioid Abatement Authority	1,052	0	50	0	1,102	2,008	400	160	10,508	13,076	348	(1,540)	(1,192)
30882	Behavioral Health Commission	1,439	0	68	0	1,507	2,747	547	220	13,810	17,324	477	(2,069)	(1,592)
30902	Puller Veterans Care Center	1,755	0	84	0	1,839	3,351	668	268	17,533	21,820	581	(2,571)	(1,990)
30903	Jones & Cabacoy Veterans Care Center	5,614	0	267	0	5,881	10,718	2,136	857	56,082	69,793	1,860	(8,223)	(6,363)
30912	Department of Veterans Services	69,213	0	3,295	409	72,917	132,131	26,330	10,560	106,658	275,679	22,926	(36,095)	(13,169)
30913	Veterans Services Foundation	444	0	21	1,968	2,433	848	169	68	1,061	2,146	147	88	235
30922	Sitter-Barfoot Veterans Care Center	61,122	0	2,910	83,859	147,891	116,684	23,251	9,325	10,498	159,758	20,246	9,772	30,018
30937	Southern Virginia Higher Education Center	11,800	0	562	6,658	19,020	22,527	4,489	1,800	15,160	43,976	3,909	(487)	3,422
30938	New College Institute	3,930	0	187	13,737	17,854	7,502	1,495	600	6,084	15,681	1,302	343	1,645
30942	Virginia Museum of Natural History	7,684	0	366	3,839	11,889	14,669	2,923	1,172	7,908	26,672	2,545	869	3,414
30948	Southwest Virginia Higher Education Center	5,457	0	260	4,686	10,403	10,418	2,076	833	3,710	17,037	1,808	1,162	2,970
30957	Commonwealth's Attorneys' Services Council	2,500	0	119	1,012	3,631	4,772	951	381	510	6,614	828	1	829
30960	Department of Fire Programs	20,754	0	988	9,976	31,718	39,621	7,895	3,166	11,818	62,500	6,874	(2,490)	4,384
30961	Virginia Capitol Police	4,337	0	206	775	5,318	8,280	1,650	662	12,002	22,594	1,437	(2,100)	(663)
30977	Virginia Cannabis Control Authority	3,540	0	169	3	3,712	6,758	1,347	540	34,307	42,952	1,173	(5,116)	(3,943)
30999	Department of Alcoholic Beverage Control	359,514	0	17,114	0	376,628	686,328	136,763	54,850	710,948	1,588,889	119,083	(163,999)	(44,916)
35522	Virginia Passenger Rail Authority	27,477	0	1,308	0	28,785	52,455	10,453	4,192	244,765	311,865	9,101	(38,443)	(29,342)
35885	Fort Monroe Authority	7,911	0	377	7,814	16,102	15,103	3,010	1,207	3,906	23,226	2,621	(82)	2,539
70156	Department of State Police	1,289	0	61	4,653	6,003	2,460	490	197	504	3,651	427	1,031	1,458
70203	Woodrow Wilson Rehabilitation Center	1,141	0	54	5,214	6,409	2,177	434	174	21	2,806	378	1,350	1,728
70204	The College of William and Mary	6,960	0	331	2,338	9,629	13,287	2,648	1,062	12,929	29,926	2,305	(2,404)	(99)
70207	University of Virginia - Academic Division	17,617	0	839	2,724	21,180	33,631	6,702	2,688	40,469	83,490	5,835	(9,635)	(3,800)
70208	Virginia Polytechnic Institute and State University	12,761	0	607	1,745	15,113	24,361	4,854	1,947	14,286	45,448	4,227	(1,624)	2,603
70211	Virginia Military Institute	2,074	0	99	4,065	6,238	3,959	789	316	1,558	6,622	687	(74)	613
70212	Virginia State University	6,029	0	287	0	6,316	11,509	2,293	920	13,201	27,923	1,997	(3,301)	(1,304)
70213	Norfolk State University	6,382	0	304	9,521	16,207	12,183	2,428	974	26,813	42,398	2,114	(1,664)	450
70214	Longwood University	2,614	0	124	10,488	13,226	4,990	994	399	132	6,515	866	1,980	2,846
70215	University of Mary Washington	4,235	0	202	7,766	12,203	8,084	1,611	646	445	10,786	1,403	1,061	2,464
70216	James Madison University	7,522	0	358	5,050	12,930	14,360	2,862	1,148	1,822	20,192	2,492	(100)	2,392
70217	Radford University	4,521	0	215	10,648	15,384	8,632	1,720	690	1,672	12,714	1,498	1,867	3,365
70221	Old Dominion University	11,238	0	535	6,087	17,860	21,453	4,275	1,715	216	27,659	3,722	1,422	5,144
70236	Virginia Commonwealth University	28,051	0	1,335	15,505	44,891	53,550	10,671	4,280	61,881	130,382	9,291	(9,477)	(186)
70241	Richard Bland College	1,109	0	53	991	2,153	2,117	422	169	1,484	4,192	367	(78)	289
70242	Christopher Newport University	5,999	0	286	2,934	9,219	11,452	2,282	915	8,613	23,262	1,987	(146)	1,841
70246	University of Virginia's College at Wise	1,878	0	89	517	2,484	3,586	715	287	1,721	6,309	622	(111)	511
70247	George Mason University	15,431	0	735	18,134	34,300	29,459	5,870	2,354	23,053	60,736	5,111	(1,717)	3,394
70280	Northern Virginia Community College	13,610	0	648	19,591	33,849	25,982	5,177	2,076	10,556	43,791	4,508	2,898	7,406
70282	Piedmont Virginia Community College	776	0	37	1,329	2,142	1,482	295	118	1,063	2,958	257	118	375
70283	J Sargeant Reynolds Community College	2,097	0	100	10,149	12,346	4,003	798	320	33	5,154	695	1,854	2,549
70286	Virginia Western Community College	1,865	0	89	2,666	4,620	3,560	709	284	390	4,943	618	583	1,201
70288	Wytheville Community College	114	0	5	0	119	217	43	17	1,139	1,416	38	(167)	(129)
70291	Blue Ridge Community College	234	0	11	1,169	1,414	448	89	36	1,633	2,206	78	(207)	(129)
70292	Central Virginia Community College	1,295	0	62	329	1,686	2,473	493	198	2,581	5,745	429	(408)	21
70293	Virginia Peninsula Community College	1,040	0	50	9,202	10,292	1,986	396	159	441	2,982	345	1,616	1,961
70294	Southwest Virginia Community College	403	0	19	4,302	4,724	769	153	61	3,152	4,135	133	77	210
70296	Virginia Highlands Community College	512	0	24	297	833	978	195	78	1,790	3,041	170	(200)	(30)
70297	Germanna Community College	767	0	37	34	838	1,465	292	117	760	2,634	254	(141)	113
70298	Laurel Ridge Community College	979	0	47	2,287	3,313	1,869	372	149	2,088	4,478	324	(76)	248
70299	Mountain Empire Community College	528	0	25	642	1,195	1,008	201	81	731	2,021	175	93	268



Virginia Sickness and Disability Program

Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense		Deferred Amounts from Changes in		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70402	Marine Resources Commission	15,522	0	739	19,336	35,597	29,633	5,905	2,368	9,239	47,145	5,142	(281)	4,861
70403	Department of Wildlife Resources	40,044	0	1,906	25,599	67,549	76,446	15,233	6,110	57,994	155,783	13,264	(8,825)	4,439
70716	Virginia Correctional Center for Women	34,442	0	1,639	58,892	94,973	65,750	13,102	5,255	37,591	121,698	11,408	(399)	11,009
70718	Bland Correctional Center	36,991	0	1,761	2,547	41,299	70,618	14,072	5,644	38,191	128,525	12,253	(7,517)	4,736
70733	Sussex I Correctional Center	0	0	0	395,908	395,908	0	0	0	0	0	0	79,523	79,523
70734	Sussex II Correctional Center	0	0	0	383,978	383,978	0	0	0	12,868	12,868	0	73,309	73,309
70735	Wallen Ridge Correctional Center	70,486	0	3,355	10,742	84,583	134,560	26,814	10,754	31,233	203,361	23,347	(341)	23,006
70737	St Brides Correctional Center	29,824	0	1,420	56,960	88,204	56,936	11,346	4,550	2,862	75,694	9,879	10,730	20,609
70741	Red Onion Correctional Center	70,636	0	3,362	33,196	107,194	134,847	26,871	10,777	44,374	216,869	23,397	3,842	27,239
70743	Fluvanna Women's Correctional Center	26,924	0	1,282	109,420	137,626	51,399	10,242	4,108	412	66,161	8,918	23,924	32,842
70745	Nottoway Correctional Center	43,639	0	2,077	99,806	145,522	83,309	16,601	6,658	22,364	128,932	14,455	11,807	26,262
70747	Marion Correctional Treatment Center	31,839	0	1,516	5,532	38,887	60,783	12,112	4,858	28,966	106,719	10,546	(4,887)	5,659
70749	Buckingham Correctional Center	40,477	0	1,927	115,080	157,484	77,272	15,398	6,175	12,483	111,328	13,407	23,298	36,705
70752	State Farm Correctional Complex	68,740	0	3,272	147,110	219,122	131,227	26,149	10,487	27,642	195,505	22,769	21,906	44,675
70753	Deerfield Correctional Center	51,954	0	2,473	76,616	131,043	99,182	19,764	7,926	97,376	224,248	17,209	2,656	19,865
70754	Augusta Correctional Center	23,566	0	1,122	247,747	272,435	44,988	8,965	3,595	34,885	92,433	7,806	33,352	41,158
70756	Department of Corrections - Division of Institutions	10,958	0	522	1,856	13,336	20,919	4,168	1,672	48,529	75,288	3,630	(11,956)	(8,326)
70757	Western Region Correctional Field Units	20,889	0	994	5,474	27,357	39,877	7,946	3,187	10,328	61,338	6,919	(806)	6,113
70761	Eastern Reg Corr Field Unit	18,418	0	877	22,223	41,518	35,161	7,007	2,810	30,284	75,262	6,101	(1,677)	4,424
70767	Adult Community Service	241,150	0	11,479	67,328	319,957	460,365	91,736	36,792	108,714	697,607	79,877	(18,785)	61,092
70768	Keen Mountain Correctional Center	40,336	0	1,920	9,356	51,612	77,003	15,344	6,154	10,893	109,394	13,361	466	13,827
70769	Greensville Correctional Center	68,542	0	3,263	306,014	377,819	130,849	26,074	10,457	13,603	180,983	22,703	57,653	80,356
70770	Dillwyn Correctional Center	39,116	0	1,862	59,688	100,666	74,673	14,880	5,968	30,544	126,065	12,956	7,020	19,976
70771	Indian Creek Correctional Center	30,580	0	1,456	33,228	65,264	58,379	11,633	4,666	18,930	93,608	10,129	3,142	13,271
70772	Haynesville Correctional Center	39,366	0	1,874	102,294	143,534	75,151	14,975	6,006	6,582	102,714	13,039	20,207	33,246
70773	Coffeeewood Correctional Center	27,523	0	1,310	101,897	130,730	52,542	10,470	4,199	418	67,629	9,116	20,536	29,652
70774	Lunenburg Correctional Center	31,976	0	1,522	41,142	74,640	61,043	12,164	4,879	12,903	90,989	10,591	3,714	14,305
70775	Pocahontas State Correctional Center	40,092	0	1,908	9,110	51,110	76,538	15,252	6,117	29,461	127,368	13,280	(2,203)	11,077
70776	Green Rock Correctional Center	36,939	0	1,758	47,560	86,257	70,518	14,052	5,636	47,679	137,885	12,235	3,569	15,804
70777	Department of Juvenile Justice	33,617	0	1,600	280,590	315,807	64,177	12,788	5,129	543	82,637	11,135	88,652	99,787
70779	Sussex State Prison Complex	65,568	0	3,121	71,028	139,717	125,172	24,943	10,004	560,263	720,382	21,718	(85,017)	(63,299)
70785	River North Correctional Center	43,903	0	2,090	44,774	90,767	83,813	16,701	6,698	24,496	131,708	14,542	1,802	16,344
70961	Virginia Capitol Police	17,799	0	847	36,706	55,352	33,979	6,771	2,716	7,157	50,623	5,896	5,213	11,109
70999	Department of Alcoholic Beverage Control	35,343	0	1,682	9,418	46,443	67,471	13,445	5,392	72,176	158,484	11,707	(11,187)	520
Total for VRS Virginia Sickness and Disability Program ⁽¹⁾		22,766,760	0	1,083,736	29,803,235	53,653,731	43,462,654	8,660,738	3,473,482	30,132,832	85,729,706	7,541,099	(51,367)	7,489,732

⁽¹⁾ Employer-level results may not add to VSDP systemwide results due to rounding.



Virginia Sickness and Disability Program

Appendix 31 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Virginia Sickness and Disability Program - Plan Total⁽¹⁾		(14,464,494)	(17,644,727)	813,200	(724,631)	840,858	(896,186)
Employer Allocation							
21156	Department of State Police - Troopers	(494,660)	(529,917)	(61,956)	(93,459)	(45,141)	(115,424)
30100	General Assembly - Senate	(14,434)	(18,578)	3,900	3,251	5,654	5,264
30101	House of Delegates	(23,441)	(29,701)	7,308	4,775	8,900	11,092
30103	Magistrate System	(57,055)	(74,540)	543	(5,182)	2,531	(14,113)
30107	Division of Legislative Services	(15,477)	(21,135)	1,038	(531)	1,828	1,008
30109	Division of Legislative Automated Systems	(7,059)	(8,535)	(896)	(1,380)	(530)	(2,297)
30110	Joint Legislative Audit and Review Commission	(8,745)	(10,891)	682	952	1,872	1,674
30111	Supreme Court	(56,440)	(70,049)	4,904	(533)	7,334	(566)
30112	Judicial Inquiry and Review Commission	(1,643)	(1,786)	169	167	489	394
30114	General District Courts	(112,500)	(131,007)	(1,609)	(13,750)	(1,146)	(20,202)
30115	Juvenile and Domestic Relations District Courts	(64,122)	(75,777)	4,187	(4,137)	3,204	(7,751)
30116	Combined District Courts	(18,959)	(22,526)	178	(4,252)	(3,071)	(7,405)
30117	Virginia State Bar	(8,984)	(15,839)	7,627	5,193	7,193	8,054
30119	Office of the Lieutenant Governor	(986)	(1,046)	(301)	(423)	(334)	(507)
30121	Office of the Governor	(8,995)	(9,740)	(1,626)	(2,107)	(1,591)	(3,933)
30122	Department of Planning and Budget	(7,523)	(11,240)	3,595	1,453	2,268	2,503
30123	Department of Military Affairs	(51,960)	(64,896)	(1,932)	(4,351)	1,423	(4,534)
30125	Virginia Court of Appeals	(33,090)	(37,964)	(13,199)	(16,193)	(13,167)	(14,908)
30127	Department of Emergency Management	(63,289)	(61,174)	(15,432)	(14,434)	(3,136)	(8,723)
30128	Virginia Veterans Care Center	(32,379)	(39,605)	(591)	(522)	2,922	(1,669)
30129	Department of Human Resource Management	(26,584)	(29,183)	4,969	3,549	6,443	7,376
30132	Virginia Department of Elections	(30,266)	(28,141)	(5,455)	(4,410)	(2,253)	(4,904)
30133	Auditor of Public Accounts	(20,466)	(26,328)	6,919	996	3,700	4,400
30136	Virginia Information Technologies Agency (VITA)	(82,775)	(100,158)	(8,553)	(15,768)	(5,688)	(13,681)
30140	Department of Criminal Justice Services	(49,957)	(56,863)	(14,871)	(12,902)	(7,640)	(11,046)
30141	Office of the Attorney General and Department of Law	(126,833)	(158,063)	(24,453)	(34,782)	(20,600)	(51,805)
30143	Office of the Attorney General - Division of Debt Collection	(1,330)	(1,744)	2,699	726	520	587
30146	Science Museum of Virginia	(7,917)	(10,404)	3,529	(1,260)	(2,829)	(4,908)
30147	Office of the State Inspector General	(9,558)	(11,250)	1,650	865	1,546	1,759
30148	Virginia Commission for the Arts	(2,530)	(2,788)	(1,265)	(1,111)	(900)	(2,079)
30151	Department of Accounts	(25,512)	(33,667)	10,566	7,154	10,977	15,783
30152	Department of the Treasury	(22,602)	(26,995)	5,328	3,796	7,267	8,053
30154	Department of Motor Vehicles	(219,443)	(288,577)	48,825	26,934	59,111	64,113
30156	Department of State Police	(156,756)	(180,513)	(20,382)	(24,211)	(350)	(3,262)
30157	Compensation Board	(2,862)	(4,141)	(155)	(385)	93	(219)
30160	Virginia Criminal Sentencing Commission	(1,990)	(2,431)	345	200	422	122
30161	Department of Taxation	(125,286)	(154,672)	23,885	2,924	14,737	6,584
30162	Department of Accounts - Transfer Payments (CHRF)	(403)	(490)	20	(32)	15	4
30164	Virginia Management Fellows Administration	(5,778)	(4,948)	(637)	(506)	(1,262)	(1,190)
30165	Department of Housing and Community Development	(46,541)	(53,247)	(15,489)	(14,078)	(6,189)	(5,857)
30166	Secretary of the Commonwealth	(2,308)	(2,961)	(613)	(499)	(393)	(669)
30171	State Corporation Commission	(158,276)	(182,861)	486	(16,609)	1,065	(16,466)
30172	Virginia State Lottery	(111,871)	(131,148)	(24,307)	(25,133)	(8,394)	(17,069)
30174	Virginia College Savings Plan	(51,396)	(57,388)	(9,627)	(7,414)	(623)	(6,214)
30180	Secretary of Administration	(10,695)	(11,773)	(5,725)	(5,627)	(4,157)	(7,958)
30181	Department of Labor and Industry	(27,628)	(34,677)	(1,610)	(1,879)	3,016	2,761
30182	Virginia Employment Commission	(229,216)	(269,674)	(82,312)	(67,643)	(18,780)	3,288
30183	Secretary of Natural and Historic Resources	399	(716)	(926)	(972)	(925)	(1,382)
30185	Secretary of Education	1,230	883	489	432	354	310
30186	Secretary of Transportation	(226)	(561)	(233)	(612)	(531)	(1,189)
30187	Secretary of Public Safety	(1,294)	(1,521)	664	(25)	(120)	(551)
30188	Secretary of Health and Human Resources	(1,567)	(1,844)	(1,392)	(1,387)	(1,237)	(1,687)
30190	Secretary of Finance	(369)	(681)	344	247	361	975
30191	Virginia Workers' Compensation Commission	(44,389)	(58,753)	11,774	5,104	10,600	4,819
30192	Secretary of Commerce and Trade	(4,958)	(5,163)	(2,808)	(3,036)	(2,866)	(4,866)
30193	Secretary of Agriculture and Forestry	169	448	1,576	1,528	1,553	1,863
30194	Department of General Services	(95,563)	(122,870)	19,336	10,033	19,913	14,484
30195	Secretary of Labor	(670)	(726)	(398)	(425)	(397)	733
30199	Department of Conservation and Recreation	(96,903)	(109,778)	(4,490)	(16,714)	(7,402)	(20,761)
30200	Office of Children's Services	(3,996)	(4,406)	103	(444)	(171)	(597)
30201	Department of Education - Central Office Operations	(195,815)	(216,830)	(69,943)	(72,788)	(54,538)	(61,303)
30202	The Library of Virginia	(27,474)	(33,102)	(2,319)	(4,858)	(1,630)	(5,998)
30203	Woodrow Wilson Rehabilitation Center	8,682	517	25,090	10,625	7,641	5,253
30204	The College of William and Mary	(137,929)	(200,039)	(13,803)	(39,084)	(25,010)	(66,691)
30207	University of Virginia - Academic Division	(1,017,929)	(1,175,479)	200,150	49,202	127,710	7,853
30208	Virginia Polytechnic Institute and State University	(411,187)	(523,001)	106,343	32,813	81,647	34,417
30211	Virginia Military Institute	(69,100)	(80,121)	(12,331)	(15,174)	(6,816)	(16,493)



Virginia Sickness and Disability Program

Appendix 31 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30212	Virginia State University	(110,557)	(134,172)	4,901	(19,346)	(12,343)	(42,165)
30213	Norfolk State University	(115,221)	(143,121)	8,133	(7,867)	7,818	(3,417)
30214	Longwood University	(39,081)	(46,903)	16,804	1,033	1,020	(5,229)
30215	University of Mary Washington	(29,510)	(43,755)	16,991	2,771	4,429	(4,926)
30216	James Madison University	(405,291)	(458,659)	11,616	(20,889)	16,732	(25,502)
30217	Radford University	(171,773)	(200,848)	11,457	14,195	24,866	15,218
30218	Virginia School for Deaf and Blind	(14,208)	(19,195)	3,906	1,988	4,149	2,695
30221	Old Dominion University	(279,044)	(322,810)	13,580	(17,717)	10,755	(20,393)
30222	Department of Professional and Occupational Regulation	(19,208)	(25,396)	9,817	1,539	2,989	(511)
30223	Department of Health Professions	(70,988)	(82,279)	(8,335)	(9,011)	(1,217)	(8,804)
30226	Board of Accountancy	(3,152)	(3,750)	(44)	(265)	(185)	(700)
30233	Board of Bar Examiners	(938)	(1,345)	702	9	131	(163)
30234	Cooperative Extension and Agricultural Research Service	(7,640)	(9,993)	3,023	3,217	5,385	7,151
30236	Virginia Commonwealth University	(900,807)	(1,040,958)	9,733	(60,651)	9,183	(127,978)
30238	Virginia Museum of Fine Arts	(54,106)	(58,506)	(1,719)	(4,567)	1,345	(1,831)
30239	Frontier Culture Museum of Virginia	(4,202)	(5,117)	706	(138)	(64)	(920)
30241	Richard Bland College	(18,003)	(21,356)	(7,151)	(7,512)	(7,285)	(11,991)
30242	Christopher Newport University	(117,741)	(135,369)	1,913	(10,116)	985	(12,994)
30245	State Council of Higher Education for Virginia	(16,085)	(17,763)	774	(1,481)	(684)	(3,927)
30246	University of Virginia's College at Wise	(18,693)	(26,594)	3,421	(1,240)	1,236	(5,203)
30247	George Mason University	(687,245)	(792,417)	(118,407)	(117,225)	(32,740)	(127,957)
30261	Virginia Community College System - Central Office Operations	(48,813)	(58,645)	6,222	(613)	10,302	11,722
30262	Department of Rehabilitative Services	(128,612)	(177,538)	2,469	(14,747)	11,709	4,755
30263	Dept for Aging and Rehabilitative Services	(1,282)	(1,851)	1,498	631	924	1,335
30268	Virginia Institute of Marine Science	(27,177)	(37,113)	1,286	(3,589)	(122)	(5,165)
30270	Virginia Community College System - Shared Services	(41,059)	(29,382)	(264)	(995)	136	(2,668)
30275	New River Community College	(17,128)	(23,006)	1,600	(938)	1,327	(24)
30276	Southside Virginia Community College	(6,739)	(17,657)	6,805	(1,122)	97	(1,677)
30277	Paul D. Camp Community College	(8,480)	(9,769)	3,507	1,648	2,533	2,543
30278	Rappahannock Community College	(20,633)	(24,513)	262	(1,102)	613	1,014
30279	Danville Community College	(12,363)	(20,725)	269	(4,307)	(2,285)	(3,299)
30280	Northern Virginia Community College	(136,330)	(246,321)	83,319	43,457	61,789	52,303
30282	Piedmont Virginia Community College	(18,151)	(21,598)	11,355	5,559	8,818	10,987
30283	J Sargeant Reynolds Community College	(5,365)	(31,899)	22,361	7,971	12,789	12,427
30284	Eastern Shore Community College	(2,332)	(4,639)	2,608	(567)	(352)	(583)
30285	Patrick Henry Community College	(30,797)	(37,243)	3,753	2,546	6,814	5,245
30286	Virginia Western Community College	(19,125)	(30,177)	8,633	2,616	5,873	5,530
30287	Dabney S. Lancaster Community College	(7,515)	(10,364)	1,009	(1,321)	59	(690)
30288	Wytheville Community College	(9,027)	(12,650)	3,865	(1,776)	(2,893)	(5,787)
30290	John Tyler Community College	(33,669)	(51,242)	5,115	(1,353)	2,982	(2,677)
30291	Blue Ridge Community College	(30,557)	(39,867)	(1,256)	(5,457)	(2,651)	(8,292)
30292	Central Virginia Community College	(26,771)	(33,215)	65	(3,610)	(1,892)	(5,449)
30293	Virginia Peninsula Community College	35,131	16,101	44,164	18,546	16,764	21,014
30294	Southwest Virginia Community College	(34,067)	(38,275)	(12,074)	(9,250)	(4,601)	(7,555)
30295	Tidewater Community College	(7,830)	(67,226)	41,177	17,517	27,940	24,922
30296	Virginia Highlands Community College	(12,931)	(16,858)	2,053	(2,299)	(1,759)	(4,811)
30297	Germananna Community College	(67,944)	(80,511)	(17,942)	(18,959)	(12,231)	(26,648)
30298	Laurel Ridge Community College	(20,056)	(33,450)	7,463	3,181	7,306	5,634
30299	Mountain Empire Community College	(24,121)	(26,771)	(4,335)	(5,545)	(2,772)	(6,081)
30301	Department of Agriculture and Consumer Services	(66,474)	(86,207)	11,764	283	7,565	(2,475)
30310	Virginia Economic Development Partnership	(83,339)	(89,119)	(26,786)	(22,052)	(12,967)	(23,436)
30320	Virginia Tourism Authority	(16,651)	(19,056)	3,336	883	2,753	2,064
30330	Virginia - Israel Advisory Board	(835)	(789)	25	(36)	4	(44)
30350	Department of Small Business and Supplier Diversity	(16,485)	(18,200)	(3,494)	(4,700)	(3,535)	(3,919)
30400	Jamestown-Yorktown Commemoration	(2,645)	120	2,346	(1,151)	(2,999)	(5,319)
30402	Marine Resources Commission	(18,117)	(18,302)	(1,906)	(2,103)	(580)	(1,732)
30403	Department of Wildlife Resources	(43,786)	(50,422)	4,894	(1,218)	3,855	(331)
30405	Virginia Racing Commission	(2,305)	(2,598)	(892)	(515)	25	(132)
30407	Virginia Port Authority	332	155	44	10	36	21
30409	Department of Energy	(29,893)	(40,359)	3,059	(1,053)	2,131	(2,537)
30411	Department of Forestry	(33,235)	(39,817)	438	(3,519)	(402)	(4,042)
30413	Commission on Virginia Alcohol Safety Action Program	(470)	(883)	1,049	594	667	807
30417	Gunston Hall	(675)	(836)	(240)	(475)	(606)	(1,086)
30423	Department of Historic Resources	(9,643)	(11,787)	(469)	(895)	794	1,127
30425	Jamestown - Yorktown Foundation	(21,561)	(25,527)	3,352	(2,378)	(2,104)	(5,984)
30440	Department of Environmental Quality	(145,917)	(189,271)	10,785	(6,782)	11,043	(7,523)
30454	Office Of Commonwealth Preparedness	(2,326)	(2,621)	(1,843)	(1,935)	(1,842)	(2,681)
30501	Va Dept Of Transportation	(4,211,370)	(4,513,816)	(2,758,431)	(2,904,681)	(2,755,800)	(2,530,690)
30505	Department of Rail and Public Transportation	(19,130)	(21,533)	270	1,576	4,367	1,361



Virginia Sickness and Disability Program

Appendix 31 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30506	Motor Vehicle Dealer Board	(3,506)	(4,480)	108	(400)	61	(615)
30510	Va Dept Of Transportation Central Office	731,287	743,798	745,213	746,495	739,910	643,722
30511	Va Dept Of Transportation Bristol	177,135	190,199	192,654	189,165	188,566	164,053
30512	Va Dept Of Transportation Salem	255,917	252,664	248,934	250,574	251,487	218,795
30513	Va Dept Of Transportation Lynchburg	143,575	155,780	158,839	161,780	161,263	140,297
30514	Va Dept Of Transportation Richmond	256,638	262,841	262,025	266,556	270,264	235,133
30515	Va Dept Of Transportation Hampton Roads	290,464	299,660	299,777	293,786	294,476	256,194
30516	Va Dept Of Transportation Fredericksburg	175,420	188,157	185,410	180,578	179,273	155,968
30517	Va Dept Of Transportation Culpeper	139,881	153,600	157,626	159,020	161,251	140,287
30518	Va Dept Of Transportation Staunton	211,518	211,605	210,777	209,480	210,295	182,955
30519	Va Dept Of Transportation Nova	398,684	398,637	392,506	389,647	391,815	340,879
30601	Department of Health	(428,496)	(563,430)	115,777	49,014	106,317	86,431
30602	Department of Medical Assistance Services	(174,803)	(196,501)	(24,717)	(16,557)	6,833	14,066
30606	Virginia Board for People With Disabilities	(1,508)	(1,950)	453	318	648	747
30701	Department of Corrections - Central Administration	(104,880)	(119,815)	(13,969)	(17,349)	(5,260)	(16,367)
30702	Department for the Blind and Vision Impaired	(17,976)	(23,007)	3,845	(24)	2,503	600
30703	Central State Hospital	(107,413)	(132,647)	14,549	4,459	8,985	(9,176)
30704	Eastern State Hospital	(64,184)	(104,906)	2,888	7,086	22,450	11,438
30705	Southwestern Virginia Mental Health Institute	(122,917)	(140,297)	(28,692)	(29,781)	(19,143)	(51,042)
30706	Western State Hospital	(115,105)	(130,319)	7,751	(2,038)	8,191	(7,195)
30707	Central Virginia Training Center	140,890	87,206	45,715	13,142	1,199	1,087
30708	Commonwealth Center for Children and Adolescents	(11,594)	(12,848)	16,942	12,296	11,725	12,330
30711	Virginia Correctional Enterprises	(7,145)	(8,133)	18,941	7,971	9,538	9,590
30716	Virginia Correctional Center for Women	(10,865)	(16,671)	3,810	3,776	8,076	8,412
30718	Bland Correctional Center	(13,088)	(15,426)	(637)	(1,324)	184	(1,131)
30720	Department of Behavioral Health & Developmental Services	(192,274)	(193,554)	(19,727)	(21,567)	(3,538)	(17,509)
30723	Southeastern Virginia Training Center	(46,063)	(57,851)	(5,253)	(9,146)	(6,411)	(19,097)
30724	Catawba Hospital	(62,187)	(70,291)	(11,011)	(12,623)	(2,917)	(11,301)
30725	Northern Va Training Center	39,175	10,880	0	0	0	0
30728	Northern Virginia Mental Health Institute	(97,164)	(107,856)	(7,542)	(6,617)	839	(15,235)
30729	Piedmont Geriatric Hospital	(41,551)	(53,125)	4,649	260	2,729	(9,491)
30733	Sussex I Correctional Center	21,466	20,319	16,894	17,156	17,398	15,140
30734	Sussex II Correctional Center	20,079	17,578	14,846	15,224	14,408	12,537
30735	Wallen Ridge Correctional Center	(20,798)	(24,778)	(2,694)	(3,936)	(1,192)	(4,338)
30737	St. Brides Correctional Center	(11,002)	(14,365)	(40)	(1,122)	840	(1,551)
30738	Southwestern Va Training Ctr	63,123	41,028	6,720	316	0	0
30739	Southern Virginia Mental Health Institute	(19,115)	(22,908)	11,009	6,698	4,796	(106)
30741	Red Onion Correctional Center	(18,733)	(22,087)	(659)	(2,017)	1,146	(746)
30742	Department of Corrections - Academy For Staff Development	(33,832)	(39,741)	(9,323)	(9,419)	(5,609)	(11,056)
30743	Fluvanna Women's Correctional Center	(44,826)	(46,632)	(2,833)	1,252	4,906	6,010
30745	Nottoway Correctional Center	(13,614)	(13,893)	6,349	5,129	6,211	6,254
30747	Marion Correctional Treatment Center	(19,510)	(21,485)	(2,079)	(1,439)	1,897	948
30748	Hiram W. Davis Medical Center	(34,812)	(43,393)	(4,981)	(3,893)	1,083	(4,714)
30749	Buckingham Correctional Center	(10,903)	(13,837)	2,312	(230)	205	(1,866)
30751	Department for the Deaf and Hard-of-Hearing	(1,248)	(1,719)	321	99	93	(479)
30752	State Farm Correctional Complex	(3,587)	(10,385)	6,531	4,436	3,522	114
30753	Deerfield Correctional Center	(9,471)	(13,389)	5,768	1,193	1,629	(195)
30754	Augusta Correctional Center	(6,575)	(8,876)	2,495	1,017	2,185	1,202
30756	Department of Corrections - Division of Institutions	(113,509)	(129,244)	(10,914)	(15,223)	(2,310)	(17,553)
30757	Western Region Correctional Field Units	(5,636)	(6,285)	(570)	(287)	151	(4)
30761	Eastern Reg Corr Field Unit	(7,882)	(9,284)	(1,198)	(2,444)	(2,065)	(3,871)
30765	Department of Social Services	(162,025)	(242,158)	112,344	77,927	103,325	91,466
30766	Virginia Parole Board	(623)	(2,199)	(86)	(341)	(557)	(568)
30767	Adult Community Service	(45,155)	(49,634)	(6,079)	(6,871)	(881)	(7,391)
30768	Keen Mountain Correctional Center	(12,115)	(15,853)	(1,348)	(1,381)	947	(899)
30769	Greensville Correctional Center	(18,171)	(24,770)	8,395	5,603	8,293	8,267
30770	Dillwyn Correctional Center	(10,313)	(12,924)	4,780	1,998	3,190	2,667
30771	Indian Creek Correctional Center	(9,436)	(11,936)	677	(762)	633	(945)
30772	Haynesville Correctional Center	(14,774)	(19,207)	2,031	534	1,693	(950)
30773	Coffeewood Correctional Center	(7,246)	(11,069)	1,884	1,603	2,877	2,748
30774	Lunenburg Correctional Center	(8,546)	(10,696)	2,312	1,469	1,777	772
30775	Pocahontas State Correctional Center	(14,594)	(17,755)	(1,635)	(1,823)	1,647	(1,049)
30776	Green Rock Correctional Center	(16,753)	(19,746)	(619)	(1,211)	855	(1,842)
30777	Department of Juvenile Justice	(183,489)	(233,258)	9,532	(12,855)	5,868	(39,501)
30778	Department of Forensic Science	(78,899)	(88,513)	8,444	2,553	12,128	8,892
30779	Sussex State Prison Complex	(70,909)	(75,940)	(46,738)	(49,171)	(46,694)	(50,628)
30785	River North Correctional Center	(14,240)	(17,360)	(458)	(698)	1,626	(1,593)
30794	Virginia Center for Behavioral Rehabilitation	(98,752)	(115,886)	(16,319)	(13,526)	(7,032)	(33,935)
30840	Virginia Housing Commission	(1,156)	(1,233)	(786)	(823)	(785)	(1,489)



Virginia Sickness and Disability Program

Appendix 31 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30841	Department of Aviation	(7,583)	(9,421)	1,224	861	1,456	1,259
30848	Indigent Defense Commission	(134,279)	(164,436)	(14,872)	(26,931)	(9,248)	(26,057)
30851	Virginia Tobacco Region Revitalization Commission	(672)	(1,329)	1,030	475	670	357
30852	Virginia Foundation For Healthy Youth	(2,052)	(2,895)	1,362	856	1,317	1,566
30856	Virginia Opioid Abatement Authority	(2,206)	(2,353)	(1,500)	(1,571)	(1,499)	(2,846)
30882	Behavioral Health Commission	(2,980)	(3,181)	(2,014)	(2,112)	(2,013)	(3,517)
30902	Puller Veterans Care Center	(3,682)	(3,927)	(2,504)	(2,623)	(2,502)	(4,741)
30903	Jones & Cabacoy Veterans Care Center	(11,777)	(12,562)	(8,010)	(8,389)	(8,003)	(15,170)
30912	Department of Veterans Services	(77,036)	(74,034)	(11,461)	(12,446)	(7,748)	(20,038)
30913	Veterans Services Foundation	(193)	(258)	86	94	173	386
30922	Sitter-Barfoot Veterans Care Center	(28,641)	(32,450)	15,361	8,248	12,331	13,281
30937	Southern Virginia Higher Education Center	(7,957)	(9,574)	(137)	(2,150)	(1,974)	(3,165)
30938	New College Institute	(2,145)	(2,598)	781	948	1,971	3,216
30942	Virginia Museum of Natural History	(4,277)	(6,173)	(385)	(1,451)	(742)	(1,755)
30948	Southwest Virginia Higher Education Center	(2,293)	(3,172)	662	(541)	(387)	(902)
30957	Commonwealth's Attorneys' Services Council	(1,582)	(1,934)	130	75	228	98
30960	Department of Fire Programs	(15,391)	(17,803)	(485)	(630)	1,983	1,543
30961	Virginia Capitol Police	(4,846)	(5,475)	(1,838)	(1,747)	(1,543)	(1,826)
30977	Virginia Cannabis Control Authority	(7,357)	(7,852)	(4,982)	(5,221)	(4,977)	(8,852)
30999	Department of Alcoholic Beverage Control	(388,492)	(421,468)	(110,812)	(112,857)	(75,162)	(103,472)
35522	Virginia Passenger Rail Authority	(55,838)	(59,676)	(37,400)	(38,815)	(36,441)	(54,909)
35885	Fort Monroe Authority	(4,665)	(4,855)	750	66	766	813
70156	Department of State Police	215	41	1,004	423	260	410
70203	Woodrow Wilson Rehabilitation Center	628	437	1,142	536	379	481
70204	The College of William and Mary	(6,810)	(7,236)	(852)	(1,454)	(1,039)	(2,905)
70207	University of Virginia - Academic Division	(20,788)	(22,237)	(6,878)	(4,727)	(1,903)	(5,778)
70208	Virginia Polytechnic Institute and State University	(9,703)	(11,586)	(1,473)	(2,311)	(1,590)	(3,672)
70211	Virginia Military Institute	(1,387)	(1,522)	611	473	679	761
70212	Virginia State University	(7,118)	(7,789)	(2,088)	(1,544)	(974)	(2,095)
70213	Norfolk State University	(5,704)	(6,013)	(1,589)	(3,227)	(3,624)	(6,034)
70214	Longwood University	325	(30)	1,961	1,254	1,343	1,857
70215	University of Mary Washington	(1,476)	(1,751)	1,476	940	1,001	1,227
70216	James Madison University	(4,862)	(5,751)	864	458	1,028	1,003
70217	Radford University	(1,233)	(2,268)	2,051	1,371	1,393	1,358
70221	Old Dominion University	(5,692)	(7,253)	1,697	332	979	138
70236	Virginia Commonwealth University	(27,235)	(30,506)	(5,037)	(6,910)	(7,274)	(8,529)
70241	Richard Bland College	(780)	(938)	(67)	(99)	35	(191)
70242	Christopher Newport University	(3,944)	(5,339)	(904)	(1,271)	(1,058)	(1,528)
70246	University of Virginia's College at Wise	(1,300)	(1,635)	(284)	(234)	(74)	(296)
70247	George Mason University	(10,734)	(11,188)	(8)	(1,386)	205	(3,325)
70280	Northern Virginia Community College	(5,906)	(8,439)	2,226	473	523	1,181
70282	Piedmont Virginia Community College	(373)	(528)	30	45	4	5
70283	J Sargeant Reynolds Community College	527	220	1,861	1,501	1,454	1,630
70286	Virginia Western Community College	(597)	(965)	278	227	339	395
70288	Wytheville Community College	(239)	(255)	(163)	(170)	(163)	(308)
70291	Blue Ridge Community College	(355)	(320)	72	18	(17)	(188)
70292	Central Virginia Community College	(1,228)	(1,416)	(398)	(441)	(269)	(306)
70293	Virginia Peninsula Community College	957	772	1,391	1,071	1,207	1,912
70294	Southwest Virginia Community College	(178)	(172)	256	34	109	540
70296	Virginia Highlands Community College	(524)	(597)	(218)	(302)	(235)	(331)
70297	Germanna Community College	(627)	(741)	(129)	(145)	(56)	(99)
70298	Laurel Ridge Community College	(696)	(772)	253	169	55	(176)
70299	Mountain Empire Community College	(241)	(321)	45	(127)	(84)	(97)
70402	Marine Resources Commission	(10,108)	(12,364)	1,695	2,306	3,460	3,463
70403	Department of Wildlife Resources	(33,468)	(33,636)	1,362	(6,536)	(5,646)	(10,310)
70716	Virginia Correctional Center for Women	(22,203)	(26,834)	2,691	2,743	9,706	7,172
70718	Bland Correctional Center	(30,603)	(33,803)	(3,189)	(6,321)	(3,723)	(9,585)
70733	Sussex I Correctional Center	78,157	74,223	72,870	64,303	56,875	49,480
70734	Sussex II Correctional Center	70,433	62,165	66,573	62,727	58,403	50,809
70735	Wallen Ridge Correctional Center	(45,246)	(56,531)	107	(6,155)	(2,253)	(8,699)
70737	St Brides Correctional Center	(7,631)	(10,509)	11,286	6,547	7,362	5,456
70741	Red Onion Correctional Center	(41,490)	(53,435)	2,040	(4,727)	(518)	(11,545)
70743	Fluvanna Women's Correctional Center	6,033	(1,866)	18,072	14,876	16,626	17,723
70745	Nottoway Correctional Center	(15,394)	(19,192)	17,474	13,280	13,562	6,859
70747	Marion Correctional Treatment Center	(24,712)	(28,156)	(2,367)	(3,670)	(2,065)	(6,862)
70749	Buckingham Correctional Center	(3,411)	(12,432)	22,487	16,033	12,515	10,963
70752	State Farm Correctional Complex	(22,414)	(29,375)	29,640	20,672	15,614	9,478
70753	Deerfield Correctional Center	(30,567)	(36,936)	6,732	(4,299)	(6,353)	(21,782)
70754	Augusta Correctional Center	17,205	11,500	35,141	38,475	36,574	41,107



Virginia Sickness and Disability Program

Appendix 31 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70756	Department of Corrections - Division of Institutions	(18,893)	(20,463)	(11,822)	(7,443)	(752)	(2,581)
70757	Western Region Correctional Field Units	(14,030)	(16,421)	404	(1,149)	(90)	(2,696)
70761	Eastern Reg Corr Field Unit	(13,337)	(14,851)	1,140	(929)	(388)	(5,379)
70767	Adult Community Service	(170,888)	(204,541)	(4,911)	(8,020)	16,519	(5,808)
70768	Keen Mountain Correctional Center	(25,070)	(30,961)	1,224	(1,191)	1,164	(2,948)
70769	Greensville Correctional Center	12,895	70	58,986	45,166	38,339	41,379
70770	Dillwyn Correctional Center	(17,887)	(23,670)	8,840	4,959	4,490	(2,131)
70771	Indian Creek Correctional Center	(16,644)	(21,821)	4,783	2,450	3,622	(734)
70772	Haynesville Correctional Center	(4,057)	(10,196)	18,110	13,122	14,572	9,269
70773	Coffeewood Correctional Center	2,874	(2,209)	17,871	13,905	14,726	15,934
70774	Lunenburg Correctional Center	(16,103)	(18,124)	8,347	3,880	4,847	804
70775	Pocahontas State Correctional Center	(27,585)	(32,396)	(1,555)	(5,455)	(2,498)	(6,770)
70776	Green Rock Correctional Center	(20,004)	(25,362)	4,631	(447)	(707)	(9,737)
70777	Department of Juvenile Justice	62,188	30,494	44,364	30,592	28,640	36,893
70779	Sussex State Prison Complex	(126,527)	(135,686)	(82,527)	(86,956)	(82,447)	(66,522)
70785	River North Correctional Center	(25,096)	(27,970)	7,348	2,331	4,464	(2,018)
70961	Virginia Capitol Police	(5,441)	(7,632)	6,945	3,634	3,069	4,157
70999	Department of Alcoholic Beverage Control	(33,562)	(38,338)	(7,325)	(9,761)	(8,572)	(14,483)
Total for VRS Virginia Sickness and Disability Program ⁽¹⁾		(14,464,494)	(17,644,727)	813,200	(724,631)	840,858	(896,186)

⁽¹⁾ Employer-level results may not add to VSDP systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.



Virginia Sickness and Disability Program

Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability	Net OPEB Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
VRS Virginia Sickness and Disability Program - Plan Total⁽¹⁾		(295,152,278)	(315,878,209)	(292,326,402)	(336,639,677)
Employer Allocation					
21156	Department of State Police - Troopers	(6,916,633)	(7,763,086)	(7,184,272)	(8,273,324)
30100	General Assembly - Senate	(386,738)	(390,362)	(361,257)	(416,019)
30101	House of Delegates	(651,224)	(631,030)	(583,980)	(672,505)
30103	Magistrate System	(1,189,051)	(1,365,226)	(1,263,435)	(1,454,957)
30107	Division of Legislative Services	(390,162)	(402,713)	(372,687)	(429,182)
30109	Division of Legislative Automated Systems	(116,556)	(136,144)	(125,993)	(145,092)
30110	Joint Legislative Audit and Review Commission	(194,712)	(197,771)	(183,026)	(210,770)
30111	Supreme Court	(1,219,865)	(1,307,609)	(1,210,114)	(1,393,554)
30112	Judicial Inquiry and Review Commission	(26,328)	(27,134)	(25,111)	(28,917)
30114	General District Courts	(2,009,280)	(2,227,447)	(2,061,369)	(2,373,848)
30115	Juvenile and Domestic Relations District Courts	(1,267,857)	(1,390,496)	(1,286,821)	(1,481,888)
30116	Combined District Courts	(362,329)	(413,737)	(382,889)	(440,931)
30117	Virginia State Bar	(433,815)	(424,509)	(392,857)	(452,410)
30119	Office of the Lieutenant Governor	(8,412)	(10,677)	(9,881)	(11,378)
30121	Office of the Governor	(89,933)	(115,738)	(107,108)	(123,345)
30122	Department of Planning and Budget	(268,382)	(268,181)	(248,185)	(285,807)
30123	Department of Military Affairs	(986,075)	(1,058,476)	(979,557)	(1,128,046)
30125	Virginia Court of Appeals	(398,397)	(438,218)	(405,544)	(467,020)
30127	Department of Emergency Management	(722,592)	(792,380)	(733,301)	(844,461)
30128	Virginia Veterans Care Center	(620,204)	(671,273)	(621,223)	(715,393)
30129	Department of Human Resource Management	(572,419)	(565,833)	(523,644)	(603,023)
30132	Virginia Department of Elections	(284,202)	(317,236)	(293,583)	(338,087)
30133	Auditor of Public Accounts	(605,181)	(604,749)	(559,659)	(644,497)
30136	Virginia Information Technologies Agency (VITA)	(1,481,105)	(1,590,447)	(1,471,863)	(1,694,981)
30140	Department of Criminal Justice Services	(639,182)	(692,405)	(640,779)	(737,914)
30141	Office of the Attorney General and Department of Law	(2,035,755)	(2,393,693)	(2,215,220)	(2,551,022)
30143	Office of the Attorney General - Division of Debt Collection	(85,092)	(85,319)	(78,957)	(90,926)
30146	Science Museum of Virginia	(218,649)	(245,785)	(227,459)	(261,939)
30147	Office of the State Inspector General	(218,206)	(218,145)	(201,881)	(232,483)
30148	Virginia Commission for the Arts	(12,692)	(25,144)	(23,269)	(26,797)
30151	Department of Accounts	(800,572)	(755,675)	(699,332)	(805,343)
30152	Department of the Treasury	(532,189)	(525,242)	(486,080)	(559,764)
30154	Department of Motor Vehicles	(5,849,391)	(5,833,544)	(5,398,596)	(6,216,961)
30156	Department of State Police	(2,632,170)	(2,707,266)	(2,505,413)	(2,885,204)
30157	Compensation Board	(57,643)	(61,565)	(56,974)	(65,611)
30160	Virginia Criminal Sentencing Commission	(42,679)	(45,771)	(42,358)	(48,779)
30161	Department of Taxation	(2,933,521)	(3,045,097)	(2,818,056)	(3,245,240)
30162	Department of Accounts - Transfer Payments (CHRF)	(8,559)	(8,813)	(8,156)	(9,392)
30164	Virginia Management Fellows Administration	(43,889)	(45,518)	(42,124)	(48,510)
30165	Department of Housing and Community Development	(635,847)	(651,657)	(603,069)	(694,488)
30166	Secretary of the Commonwealth	(35,832)	(39,643)	(36,687)	(42,248)
30171	State Corporation Commission	(2,944,441)	(3,162,130)	(2,926,363)	(3,369,965)
30172	Virginia State Lottery	(1,652,087)	(1,774,288)	(1,641,997)	(1,890,905)
30174	Virginia College Savings Plan	(706,123)	(772,575)	(714,972)	(823,353)
30180	Secretary of Administration	(63,281)	(105,693)	(97,812)	(112,640)
30181	Department of Labor and Industry	(565,040)	(573,888)	(531,099)	(611,607)
30182	Virginia Employment Commission	(3,481,442)	(3,357,375)	(3,107,050)	(3,578,042)
30183	Secretary of Natural and Historic Resources	(3,866)	(9,445)	(8,741)	(10,066)
30185	Secretary of Education	(6,641)	(6,823)	(6,314)	(7,271)
30186	Secretary of Transportation	(9,238)	(16,299)	(15,084)	(17,371)
30187	Secretary of Public Safety	(28,718)	(33,452)	(30,957)	(35,650)
30188	Secretary of Health and Human Resources	(8,500)	(14,436)	(13,359)	(15,384)
30190	Secretary of Finance	(27,774)	(21,985)	(20,346)	(23,430)
30191	Virginia Workers' Compensation Commission	(1,200,710)	(1,263,923)	(1,169,686)	(1,346,996)
30192	Secretary of Commerce and Trade	(11,098)	(33,862)	(31,337)	(36,088)
30193	Secretary of Agriculture and Forestry	(8,176)	(3,475)	(3,216)	(3,703)
30194	Department of General Services	(2,324,946)	(2,393,504)	(2,215,045)	(2,550,820)
30195	Secretary of Labor	(15,525)	(5,623)	(5,203)	(5,992)
30199	Department of Conservation and Recreation	(1,643,262)	(1,808,529)	(1,673,686)	(1,927,397)
30200	Office of Children's Services	(72,667)	(78,148)	(72,322)	(83,285)
30201	Department of Education - Central Office Operations	(2,313,287)	(2,486,183)	(2,300,813)	(2,649,590)
30202	The Library of Virginia	(477,940)	(529,886)	(490,378)	(564,713)



Virginia Sickness and Disability Program

Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability	Net OPEB Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
30203	Woodrow Wilson Rehabilitation Center	(565,866)	(589,239)	(545,306)	(627,968)
30204	The College of William and Mary	(2,888,805)	(3,366,914)	(3,115,878)	(3,588,209)
30207	University of Virginia - Academic Division	(21,022,118)	(22,377,949)	(20,709,455)	(23,848,766)
30208	Virginia Polytechnic Institute and State University	(10,422,897)	(10,956,709)	(10,139,780)	(11,676,852)
30211	Virginia Military Institute	(1,043,098)	(1,162,021)	(1,075,381)	(1,238,396)
30212	Virginia State University	(2,093,074)	(2,428,819)	(2,247,727)	(2,588,456)
30213	Norfolk State University	(2,420,723)	(2,561,046)	(2,370,095)	(2,729,373)
30214	Longwood University	(1,055,554)	(1,132,487)	(1,048,049)	(1,206,921)
30215	University of Mary Washington	(1,031,233)	(1,132,992)	(1,048,516)	(1,207,459)
30216	James Madison University	(7,095,082)	(7,602,146)	(7,035,332)	(8,101,806)
30217	Radford University	(3,266,512)	(3,385,772)	(3,133,330)	(3,608,306)
30218	Virginia School for Deaf and Blind	(387,860)	(403,503)	(373,418)	(430,024)
30221	Old Dominion University	(5,272,693)	(5,649,324)	(5,228,112)	(6,020,632)
30222	Department of Professional and Occupational Regulation	(593,906)	(634,031)	(586,758)	(675,703)
30223	Department of Health Professions	(1,108,445)	(1,201,759)	(1,112,156)	(1,280,746)
30226	Board of Accountancy	(54,662)	(60,743)	(56,214)	(64,736)
30233	Board of Bar Examiners	(35,359)	(38,600)	(35,722)	(41,137)
30234	Cooperative Extension and Agricultural Research Service	(244,121)	(225,063)	(208,283)	(239,856)
30236	Virginia Commonwealth University	(15,565,870)	(17,134,655)	(15,857,100)	(18,260,851)
30238	Virginia Museum of Fine Arts	(884,218)	(928,492)	(859,264)	(989,519)
30239	Frontier Culture Museum of Virginia	(87,040)	(96,722)	(89,510)	(103,079)
30241	Richard Bland College	(186,182)	(243,195)	(225,062)	(259,179)
30242	Christopher Newport University	(2,064,297)	(2,232,627)	(2,066,163)	(2,379,369)
30245	State Council of Higher Education for Virginia	(264,840)	(301,190)	(278,733)	(320,986)
30246	University of Virginia's College at Wise	(492,521)	(560,842)	(519,026)	(597,704)
30247	George Mason University	(10,052,215)	(11,176,118)	(10,342,830)	(11,910,682)
30261	Virginia Community College System - Central Office Operations	(1,163,609)	(1,158,231)	(1,071,873)	(1,234,357)
30262	Department of Rehabilitative Services	(3,319,846)	(3,430,753)	(3,174,957)	(3,656,244)
30263	Dept for Aging and Rehabilitative Services	(75,943)	(72,241)	(66,855)	(76,989)
30268	Virginia Institute of Marine Science	(620,292)	(679,517)	(628,853)	(724,179)
30270	Virginia Community College System - Shared Services	(317,289)	(349,424)	(323,371)	(372,391)
30275	New River Community College	(399,430)	(417,812)	(386,660)	(445,273)
30276	Southside Virginia Community College	(445,562)	(470,248)	(435,186)	(501,155)
30277	Paul D. Camp Community College	(220,922)	(221,652)	(205,125)	(236,220)
30278	Rappahannock Community College	(404,329)	(406,946)	(376,604)	(433,693)
30279	Danville Community College	(401,762)	(421,382)	(389,963)	(449,077)
30280	Northern Virginia Community College	(5,717,340)	(5,833,323)	(5,398,392)	(6,216,725)
30282	Piedmont Virginia Community College	(604,797)	(584,185)	(540,628)	(622,581)
30283	J Sargeant Reynolds Community College	(1,164,436)	(1,172,919)	(1,085,466)	(1,250,010)
30284	Eastern Shore Community College	(137,689)	(142,777)	(132,132)	(152,161)
30285	Patrick Henry Community College	(660,551)	(678,885)	(628,268)	(723,506)
30286	Virginia Western Community College	(741,216)	(750,495)	(694,538)	(799,822)
30287	Dabney S. Lancaster Community College	(199,464)	(210,059)	(194,397)	(223,865)
30288	Wytheville Community College	(279,627)	(315,657)	(292,122)	(336,404)
30290	John Tyler Community College	(896,290)	(962,323)	(890,572)	(1,025,573)
30291	Blue Ridge Community College	(579,768)	(646,982)	(598,743)	(689,505)
30292	Central Virginia Community College	(499,369)	(544,416)	(503,825)	(580,198)
30293	Virginia Peninsula Community College	(809,426)	(762,846)	(705,968)	(812,985)
30294	Southwest Virginia Community College	(393,615)	(434,396)	(402,007)	(462,947)
30295	Tidewater Community College	(2,422,051)	(2,459,522)	(2,276,141)	(2,621,178)
30296	Virginia Highlands Community College	(302,207)	(338,811)	(313,549)	(361,080)
30297	Germanna Community College	(907,417)	(1,075,628)	(995,430)	(1,146,325)
30298	Laurel Ridge Community College	(718,578)	(738,271)	(683,225)	(786,794)
30299	Mountain Empire Community College	(341,403)	(382,307)	(353,803)	(407,435)
30301	Department of Agriculture and Consumer Services	(1,606,308)	(1,721,031)	(1,592,711)	(1,834,148)
30310	Virginia Economic Development Partnership	(901,425)	(1,032,859)	(955,849)	(1,100,744)
30320	Virginia Tourism Authority	(357,489)	(367,019)	(339,654)	(391,142)
30330	Virginia - Israel Advisory Board	(6,936)	(7,518)	(6,957)	(8,012)
30350	Department of Small Business and Supplier Diversity	(212,480)	(224,274)	(207,552)	(239,014)
30400	Jamestown-Yorktown Commemoration	(3,837)	(29,629)	(27,420)	(31,577)
30402	Marine Resources Commission	(246,570)	(262,653)	(243,069)	(279,916)
30403	Department of Wildlife Resources	(930,409)	(981,971)	(908,755)	(1,046,512)
30405	Virginia Racing Commission	(26,446)	(28,461)	(26,339)	(30,331)
30407	Virginia Port Authority	(4,604)	(4,738)	(4,385)	(5,050)
30409	Department of Energy	(732,421)	(787,200)	(728,507)	(838,940)



Virginia Sickness and Disability Program

Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30411	Department of Forestry	(647,210)	(693,858)	(642,124)	(739,463)
30413	Commission on Virginia Alcohol Safety Action Program	(37,898)	(36,452)	(33,734)	(38,848)
30417	Gunston Hall	(6,789)	(12,193)	(11,284)	(12,994)
30423	Department of Historic Resources	(201,412)	(200,835)	(185,861)	(214,036)
30425	Jamestown - Yorktown Foundation	(460,467)	(508,122)	(470,236)	(541,519)
30440	Department of Environmental Quality	(3,309,456)	(3,531,234)	(3,267,946)	(3,763,329)
30454	Office Of Commonwealth Preparedness	(8,500)	(18,890)	(17,481)	(20,131)
30501	Va Dept Of Transportation	(28,271,506)	(30,040,648)	(27,800,826)	(32,015,106)
30505	Department of Rail and Public Transportation	(338,392)	(367,651)	(340,239)	(391,815)
30506	Motor Vehicle Dealer Board	(77,418)	(85,129)	(78,782)	(90,724)
30510	Va Dept Of Transportation Central Office	0	0	0	0
30511	Va Dept Of Transportation Bristol	0	0	0	0
30512	Va Dept Of Transportation Salem	0	0	0	0
30513	Va Dept Of Transportation Lynchburg	0	0	0	0
30514	Va Dept Of Transportation Richmond	0	0	0	0
30515	Va Dept Of Transportation Hampton Roads	0	0	0	0
30516	Va Dept Of Transportation Fredericksburg	0	0	0	0
30517	Va Dept Of Transportation Culpeper	0	0	0	0
30518	Va Dept Of Transportation Staunton	0	0	0	0
30519	Va Dept Of Transportation Nova	0	0	0	0
30601	Department of Health	(11,607,521)	(11,872,535)	(10,987,322)	(12,652,871)
30602	Department of Medical Assistance Services	(2,850,996)	(2,824,836)	(2,614,217)	(3,010,501)
30606	Virginia Board for People With Disabilities	(43,092)	(42,138)	(38,996)	(44,908)
30701	Department of Corrections - Central Administration	(1,603,032)	(1,743,521)	(1,613,525)	(1,858,116)
30702	Department for the Blind and Vision Impaired	(485,113)	(508,785)	(470,850)	(542,226)
30703	Central State Hospital	(2,233,330)	(2,434,600)	(2,253,077)	(2,594,617)
30704	Eastern State Hospital	(1,930,858)	(2,042,153)	(1,889,890)	(2,176,375)
30705	Southwestern Virginia Mental Health Institute	(1,511,387)	(1,864,850)	(1,725,807)	(1,987,420)
30706	Western State Hospital	(2,103,463)	(2,276,976)	(2,107,206)	(2,426,633)
30707	Central Virginia Training Center	(3,129)	(2,748)	(2,543)	(2,929)
30708	Commonwealth Center for Children and Adolescents	(393,970)	(380,854)	(352,458)	(405,886)
30711	Virginia Correctional Enterprises	(493,495)	(489,990)	(453,457)	(522,195)
30716	Virginia Correctional Center for Women	(350,789)	(343,897)	(318,256)	(366,500)
30718	Bland Correctional Center	(229,097)	(245,469)	(227,167)	(261,603)
30720	Department of Behavioral Health & Developmental Services	(2,560,123)	(2,742,865)	(2,538,358)	(2,923,143)
30723	Southeastern Virginia Training Center	(723,596)	(864,811)	(800,331)	(921,652)
30724	Catawba Hospital	(920,669)	(1,020,350)	(944,273)	(1,087,413)
30725	Northern Va Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	(1,405,457)	(1,582,076)	(1,464,117)	(1,686,060)
30729	Piedmont Geriatric Hospital	(812,555)	(939,706)	(869,642)	(1,001,469)
30733	Sussex I Correctional Center	0	0	0	0
30734	Sussex II Correctional Center	0	0	0	0
30735	Wallen Ridge Correctional Center	(337,507)	(374,853)	(346,904)	(399,490)
30737	St. Brides Correctional Center	(250,496)	(276,615)	(255,990)	(294,795)
30738	Southwestern Va Training Ctr	0	0	0	0
30739	Southern Virginia Mental Health Institute	(489,717)	(539,078)	(498,884)	(574,509)
30741	Red Onion Correctional Center	(343,262)	(365,913)	(338,631)	(389,963)
30742	Department of Corrections - Academy For Staff Development	(444,559)	(511,154)	(473,043)	(544,750)
30743	Fluvanna Women's Correctional Center	(543,494)	(536,614)	(496,604)	(571,883)
30745	Nottoway Correctional Center	(347,070)	(345,160)	(319,425)	(367,846)
30747	Marion Correctional Treatment Center	(297,337)	(309,308)	(286,246)	(329,638)
30748	Hiram W. Davis Medical Center	(581,628)	(645,718)	(597,574)	(688,159)
30749	Buckingham Correctional Center	(258,642)	(282,648)	(261,574)	(301,225)
30751	Department for the Deaf and Hard-of-Hearing	(32,585)	(38,474)	(35,605)	(41,003)
30752	State Farm Correctional Complex	(289,486)	(322,606)	(298,553)	(343,810)
30753	Deerfield Correctional Center	(304,479)	(325,197)	(300,950)	(346,571)
30754	Augusta Correctional Center	(186,153)	(196,129)	(181,505)	(209,020)
30756	Department of Corrections - Division of Institutions	(1,828,411)	(2,008,606)	(1,858,845)	(2,140,624)
30757	Western Region Correctional Field Units	(81,019)	(83,771)	(77,525)	(89,277)
30761	Eastern Reg Corr Field Unit	(118,031)	(139,871)	(129,442)	(149,064)
30765	Department of Social Services	(6,101,215)	(6,195,256)	(5,733,339)	(6,602,447)
30766	Virginia Parole Board	(35,625)	(37,021)	(34,261)	(39,454)
30767	Adult Community Service	(705,533)	(781,009)	(722,777)	(832,342)
30768	Keen Mountain Correctional Center	(230,189)	(250,713)	(232,019)	(267,191)
30769	Greensville Correctional Center	(546,445)	(546,185)	(505,462)	(582,084)



Virginia Sickness and Disability Program

Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability	Net OPEB Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
30770	Dillwyn Correctional Center	(295,979)	(302,264)	(279,727)	(322,131)
30771	Indian Creek Correctional Center	(199,346)	(217,071)	(200,887)	(231,339)
30772	Haynesville Correctional Center	(335,470)	(364,492)	(337,315)	(388,449)
30773	Coffeewood Correctional Center	(227,651)	(229,359)	(212,258)	(244,434)
30774	Lunenburg Correctional Center	(204,924)	(215,871)	(199,776)	(230,060)
30775	Pocahontas State Correctional Center	(267,792)	(296,199)	(274,114)	(315,667)
30776	Green Rock Correctional Center	(298,015)	(327,913)	(303,464)	(349,466)
30777	Department of Juvenile Justice	(3,758,915)	(4,249,541)	(3,932,696)	(4,528,847)
30778	Department of Forensic Science	(1,554,184)	(1,597,775)	(1,478,645)	(1,702,791)
30779	Sussex State Prison Complex	(397,688)	(499,751)	(462,490)	(532,598)
30785	River North Correctional Center	(273,518)	(306,939)	(284,054)	(327,113)
30794	Virginia Center for Behavioral Rehabilitation	(1,274,970)	(1,561,828)	(1,445,379)	(1,664,481)
30840	Virginia Housing Commission	0	(7,644)	(7,074)	(8,147)
30841	Department of Aviation	(175,881)	(179,135)	(165,778)	(190,908)
30848	Indigent Defense Commission	(2,417,033)	(2,631,202)	(2,435,021)	(2,804,141)
30851	Virginia Tobacco Region Revitalization Commission	(46,841)	(49,846)	(46,129)	(53,122)
30852	Virginia Foundation For Healthy Youth	(79,927)	(77,295)	(71,532)	(82,376)
30856	Virginia Opioid Abatement Authority	0	(14,594)	(13,505)	(15,553)
30882	Behavioral Health Commission	(3,217)	(19,964)	(18,475)	(21,276)
30902	Puller Veterans Care Center	0	(24,354)	(22,538)	(25,955)
30903	Jones & Cabacoy Veterans Care Center	0	(77,896)	(72,088)	(83,015)
30912	Department of Veterans Services	(819,491)	(960,301)	(888,702)	(1,023,418)
30913	Veterans Services Foundation	(8,235)	(6,160)	(5,700)	(6,564)
30922	Sitter-Barfoot Veterans Care Center	(856,916)	(848,038)	(784,809)	(903,777)
30937	Southern Virginia Higher Education Center	(147,311)	(163,720)	(151,513)	(174,480)
30938	New College Institute	(67,531)	(54,521)	(50,456)	(58,104)
30942	Virginia Museum of Natural History	(94,360)	(106,609)	(98,660)	(113,616)
30948	Southwest Virginia Higher Education Center	(69,125)	(75,716)	(70,071)	(80,693)
30957	Commonwealth's Attorneys' Services Council	(33,205)	(34,683)	(32,097)	(36,963)
30960	Department of Fire Programs	(281,221)	(287,955)	(266,485)	(306,881)
30961	Virginia Capitol Police	(54,574)	(60,175)	(55,688)	(64,130)
30977	Virginia Cannabis Control Authority	(6,021)	(49,119)	(45,457)	(52,347)
30999	Department of Alcoholic Beverage Control	(4,545,407)	(4,988,096)	(4,616,185)	(5,315,944)
35522	Virginia Passenger Rail Authority	(158,054)	(381,233)	(352,809)	(406,290)
35885	Fort Monroe Authority	(109,177)	(109,768)	(101,583)	(116,982)
70156	Department of State Police	(19,273)	(17,879)	(16,546)	(19,054)
70203	Woodrow Wilson Rehabilitation Center	(17,001)	(15,825)	(14,646)	(16,866)
70204	The College of William and Mary	(76,267)	(96,564)	(89,364)	(102,911)
70207	University of Virginia - Academic Division	(201,707)	(244,427)	(226,202)	(260,492)
70208	Virginia Polytechnic Institute and State University	(152,564)	(177,050)	(163,849)	(188,687)
70211	Virginia Military Institute	(29,899)	(28,777)	(26,631)	(30,668)
70212	Virginia State University	(70,541)	(83,645)	(77,408)	(89,142)
70213	Norfolk State University	(60,152)	(88,541)	(81,939)	(94,360)
70214	Longwood University	(42,030)	(36,263)	(33,559)	(38,646)
70215	University of Mary Washington	(61,038)	(58,753)	(54,373)	(62,615)
70216	James Madison University	(103,510)	(104,366)	(96,585)	(111,226)
70217	Radford University	(62,956)	(62,733)	(58,056)	(66,857)
70221	Old Dominion University	(146,514)	(155,917)	(144,292)	(166,165)
70236	Virginia Commonwealth University	(361,798)	(389,194)	(360,175)	(414,774)
70241	Richard Bland College	(12,987)	(15,383)	(14,236)	(16,394)
70242	Christopher Newport University	(76,090)	(83,234)	(77,028)	(88,705)
70246	University of Virginia's College at Wise	(23,376)	(26,060)	(24,117)	(27,773)
70247	George Mason University	(177,711)	(214,102)	(198,139)	(228,174)
70280	Northern Virginia Community College	(192,262)	(188,832)	(174,753)	(201,243)
70282	Piedmont Virginia Community College	(10,566)	(10,771)	(9,968)	(11,479)
70283	J Sargeant Reynolds Community College	(31,936)	(29,092)	(26,923)	(31,005)
70286	Virginia Western Community College	(26,357)	(25,870)	(23,942)	(27,571)
70288	Wytheville Community College	0	(1,579)	(1,462)	(1,683)
70291	Blue Ridge Community College	(1,594)	(3,254)	(3,011)	(3,467)
70292	Central Virginia Community College	(17,001)	(17,973)	(16,633)	(19,155)
70293	Virginia Peninsula Community College	(22,254)	(14,436)	(13,359)	(15,384)
70294	Southwest Virginia Community College	(9,651)	(5,591)	(5,174)	(5,959)
70296	Virginia Highlands Community College	(5,815)	(7,107)	(6,577)	(7,574)
70297	Germanna Community College	(9,947)	(10,645)	(9,851)	(11,345)
70298	Laurel Ridge Community College	(11,245)	(13,583)	(12,570)	(14,476)



Virginia Sickness and Disability Program

Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
70299	Mountain Empire Community College	(6,936)	(7,328)	(6,782)	(7,810)
70402	Marine Resources Commission	(215,845)	(215,366)	(199,308)	(229,521)
70403	Department of Wildlife Resources	(495,532)	(555,598)	(514,173)	(592,116)
70716	Virginia Correctional Center for Women	(457,545)	(477,861)	(442,231)	(509,269)
70718	Bland Correctional Center	(445,031)	(513,239)	(474,972)	(546,972)
70733	Sussex I Correctional Center	0	0	0	0
70734	Sussex II Correctional Center	0	0	0	0
70735	Wallen Ridge Correctional Center	(897,942)	(977,959)	(905,043)	(1,042,236)
70737	St Brides Correctional Center	(397,748)	(413,800)	(382,948)	(440,998)
70741	Red Onion Correctional Center	(859,396)	(980,044)	(906,972)	(1,044,458)
70743	Fluvanna Women's Correctional Center	(397,452)	(373,558)	(345,705)	(398,110)
70745	Nottoway Correctional Center	(548,777)	(605,475)	(560,331)	(645,271)
70747	Marion Correctional Treatment Center	(386,856)	(441,756)	(408,818)	(470,791)
70749	Buckingham Correctional Center	(552,348)	(561,600)	(519,727)	(598,512)
70752	State Farm Correctional Complex	(898,769)	(953,731)	(882,621)	(1,016,416)
70753	Deerfield Correctional Center	(556,540)	(720,834)	(667,089)	(768,212)
70754	Augusta Correctional Center	(407,812)	(326,966)	(302,587)	(348,456)
70756	Department of Corrections - Division of Institutions	(131,431)	(152,032)	(140,697)	(162,025)
70757	Western Region Correctional Field Units	(260,354)	(289,818)	(268,209)	(308,867)
70761	Eastern Reg Corr Field Unit	(204,039)	(255,545)	(236,492)	(272,341)
70767	Adult Community Service	(3,098,924)	(3,345,845)	(3,096,380)	(3,565,755)
70768	Keen Mountain Correctional Center	(512,886)	(559,641)	(517,915)	(596,425)
70769	Greensville Correctional Center	(1,009,156)	(950,983)	(880,078)	(1,013,487)
70770	Dillwyn Correctional Center	(476,848)	(542,710)	(502,246)	(578,381)
70771	Indian Creek Correctional Center	(380,540)	(424,288)	(392,653)	(452,174)
70772	Haynesville Correctional Center	(504,858)	(546,185)	(505,462)	(582,084)
70773	Coffeewood Correctional Center	(404,241)	(381,865)	(353,393)	(406,964)
70774	Lunenburg Correctional Center	(404,093)	(443,651)	(410,572)	(472,810)
70775	Pocahontas State Correctional Center	(503,648)	(556,262)	(514,787)	(592,822)
70776	Green Rock Correctional Center	(418,408)	(512,512)	(474,300)	(546,198)
70777	Department of Juvenile Justice	(569,851)	(466,426)	(431,649)	(497,082)
70779	Sussex State Prison Complex	(942,304)	(909,729)	(841,900)	(969,522)
70785	River North Correctional Center	(543,435)	(609,140)	(563,722)	(649,176)
70961	Virginia Capitol Police	(256,488)	(246,954)	(228,541)	(263,185)
70999	Department of Alcoholic Beverage Control	(416,195)	(490,369)	(453,808)	(522,599)
Total for VRS Virginia Sickness and Disability Program ⁽¹⁾		(295,152,278)	(315,878,209)	(292,326,402)	(336,639,677)

⁽¹⁾ Employer-level results may not add to VSDP systemwide results due to rounding.



Virginia Local Disability - Teachers

Appendix 33 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40104	Amherst County School Board	\$ 35,917	0.94947%	\$ 42,154	0.96044%
40107	Augusta County School Board	95,255	2.51809%	121,141	2.76009%
40108	Bath County School Board	7,854	0.20762%	11,009	0.25083%
40110	Bland County School Board	7,821	0.20675%	8,110	0.18478%
40113	Buchanan County School Board	14,258	0.37691%	20,294	0.46238%
40116	Caroline County School Board	41,653	1.10111%	50,520	1.15105%
40128	Essex County Public Schools	15,298	0.40441%	18,820	0.42880%
40137	Goochland County School Board	29,566	0.78158%	34,929	0.79583%
40146	Isle of Wight County Schools	54,565	1.44244%	66,050	1.50489%
40152	Lee County School Board	23,942	0.63291%	27,414	0.62460%
40153	Loudoun County School Board	1,337,514	35.35749%	1,481,306	33.75022%
40157	Mathews County School Board	7,959	0.21040%	8,851	0.20166%
40162	Nelson County Public Schools	16,221	0.42881%	18,458	0.42055%
40183	Russell County School Board	24,484	0.64724%	28,318	0.64520%
40187	Southampton County School Board	23,370	0.61779%	31,420	0.71588%
40195	Washington County School Board	48,604	1.28486%	57,528	1.31072%
40199	York County School Board	100,189	2.64852%	127,029	2.89424%
40201	Bristol City School Board	18,685	0.49394%	22,379	0.50989%
40212	Norfolk Public Schools	362,037	9.57053%	397,488	9.05640%
40214	Portsmouth School Board	144,190	3.81170%	158,472	3.61064%
40215	Radford City School Board	15,061	0.39814%	16,951	0.38621%
40220	Suffolk City School Board	126,041	3.33192%	156,309	3.56136%
40232	Franklin City Public Schools	16,679	0.44091%	22,673	0.51658%
40233	Chesapeake Public Schools	376,036	9.94060%	467,790	10.65817%
40234	Virginia Beach City School Board	659,577	17.43607%	778,228	17.73122%
40306	Town of West Point School Board	4,920	0.13006%	6,800	0.15493%
40313	Galax City Schools	12,347	0.32640%	14,146	0.32230%
40314	Norton City Schools	8,023	0.21209%	8,049	0.18339%
40402	Williamsburg-James City County School Board	123,435	3.26303%	148,328	3.37952%
40410	Valley Vocational Technical Center	3,830	0.10125%	4,397	0.10018%
40415	New Horizons Technical Center	20,564	0.54361%	23,723	0.54051%
40416	Northern Neck Regional Vocational Center	1,421	0.03756%	2,044	0.04657%
40418	Amelia-Nottoway Vocational Center	696	0.01840%	884	0.02014%
40421	Northern Neck Regional Special Education Program	632	0.01671%	724	0.01650%
40423	Maggie Walker Governor's School for Govt & Intl Studies	4,187	0.11068%	6,291	0.14333%
Total for VRS Virginia Local Disability Program - Teachers ⁽¹⁾		\$ 3,782,831	100.00000%	\$ 4,389,027	100.00000%

⁽¹⁾ Employer-level results may not add to VLDP - Teachers systemwide results due to rounding.



Virginia Local Disability - Teachers

Appendix 34 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Virginia Local Disability Program - Teachers - Plan Total⁽¹⁾		2,913,805	20,552	288,672	66,714	3,289,743	291,043	0	0	64,717	355,760	3,520,535	198	3,520,733
Employer Allocation														
40104	Amherst County School Board	27,985	197	2,773	320	31,275	2,795	0	0	556	3,351	33,813	(34)	33,779
40107	Augusta County School Board	80,424	567	7,968	55	89,014	8,033	0	0	4,260	12,293	97,170	(475)	96,695
40108	Bath County School Board	7,309	52	724	6	8,091	730	0	0	841	1,571	8,831	(89)	8,742
40110	Bland County School Board	5,384	38	533	368	6,323	538	0	0	59	597	6,505	27	6,532
40113	Buchanan County School Board	13,473	95	1,335	251	15,154	1,346	0	0	1,150	2,496	16,278	(94)	16,184
40116	Caroline County School Board	33,539	237	3,323	173	37,272	3,350	0	0	1,969	5,319	40,523	(235)	40,288
40128	Essex County Public Schools	12,494	88	1,238	142	13,962	1,248	0	0	481	1,729	15,096	(29)	15,067
40137	Goochland County School Board	23,189	164	2,297	95	25,745	2,316	0	0	878	3,194	28,017	(100)	27,917
40146	Isle of Wight County Schools	43,850	309	4,344	260	48,763	4,380	0	0	1,481	5,861	52,980	(130)	52,850
40152	Lee County School Board	18,200	128	1,803	218	20,349	1,818	0	0	1,231	3,049	21,989	(171)	21,818
40153	Loudoun County School Board	983,416	6,937	97,427	36,060	1,123,840	98,227	0	0	2,520	100,747	1,188,188	3,831	1,192,019
40157	Mathews County School Board	5,876	41	582	370	6,869	587	0	0	0	587	7,100	38	7,138
40162	Nelson County Public Schools	12,254	86	1,214	115	13,669	1,224	0	0	239	1,463	14,806	(17)	14,789
40183	Russell County School Board	18,800	133	1,863	232	21,028	1,878	0	0	284	2,162	22,714	(6)	22,708
40187	Southampton County School Board	20,859	147	2,067	416	23,489	2,084	0	0	1,386	3,470	25,203	(77)	25,126
40195	Washington County School Board	38,192	269	3,784	105	42,350	3,815	0	0	461	4,276	46,144	(35)	46,109
40199	York County School Board	84,333	595	8,355	446	93,729	8,423	0	0	3,537	11,960	101,893	(345)	101,548
40201	Bristol City School Board	14,857	105	1,472	173	16,607	1,484	0	0	374	1,858	17,951	(20)	17,931
40212	Norfolk Public Schools	263,886	1,861	26,143	10,557	302,447	26,358	0	0	13,672	40,030	318,834	(711)	318,123
40214	Portsmouth School Board	105,207	742	10,423	4,867	121,239	10,508	0	0	867	11,375	127,114	428	127,542
40215	Radford City School Board	11,253	79	1,115	217	12,664	1,124	0	0	304	1,428	13,597	(16)	13,581
40220	Suffolk City School Board	103,771	732	10,281	663	115,447	10,365	0	0	4,666	15,031	125,379	(382)	124,997
40232	Franklin City Public Schools	15,052	106	1,491	156	16,805	1,503	0	0	1,808	3,311	18,186	(183)	18,003
40233	Chesapeake Public Schools	310,558	2,191	30,767	5,709	349,225	31,020	0	0	11,581	42,601	375,224	(397)	374,827
40234	Virginia Beach City School Board	516,653	3,644	51,185	3,041	574,523	51,605	0	0	3,759	55,364	624,234	(19)	624,215
40306	Town of West Point School Board	4,514	32	447	45	5,038	451	0	0	518	969	5,454	(49)	5,405
40313	Galax City Schools	9,391	66	930	346	10,733	938	0	0	1,055	1,347	11,347	29	11,376
40314	Norton City Schools	5,344	38	529	604	6,515	534	0	0	0	534	6,456	65	6,521
40402	Williamsburg-James City County School Board	98,473	695	9,756	67	108,991	9,836	0	0	4,274	14,110	118,977	(489)	118,488
40410	Valley Vocational Technical Center	2,919	21	289	92	3,321	292	0	0	127	419	3,527	1	3,528
40415	New Horizons Technical Center	15,749	111	1,560	440	17,860	1,573	0	0	239	1,812	19,029	5	19,034
40416	Northern Neck Regional Vocational Center	1,357	10	134	8	1,509	136	0	0	246	382	1,640	(28)	1,612
40418	Amelia-Nottoway Vocational Center	587	4	58	27	676	59	0	0	41	100	709	0	709
40421	Northern Neck Regional Special Education Program	481	3	48	52	584	48	0	0	211	259	581	(30)	551
40423	Maggie Walker Governor's School for Govt & Intl Studies	4,176	29	414	18	4,637	417	0	0	580	997	5,046	(65)	4,981
Total for VRS Virginia Local Disability Program - Teachers ⁽¹⁾		2,913,805	20,552	288,672	66,714	3,289,743	291,043	0	0	64,717	355,760	3,520,535	198	3,520,733

⁽¹⁾ Employer-level results may not add to VLDP - Teachers systemwide results due to rounding.



Virginia Local Disability - Teachers

Appendix 35 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Virginia Local Disability Program - Teachers - Plan Total⁽¹⁾		265,149	243,630	399,493	300,943	301,168	1,423,603
Employer Allocation							
40104	Amherst County School Board	2,511	2,304	3,801	2,854	2,857	13,598
40107	Augusta County School Board	6,838	6,244	10,546	7,826	7,832	37,435
40108	Bath County School Board	576	522	913	665	666	3,178
40110	Bland County School Board	517	477	765	583	583	2,803
40113	Buchanan County School Board	1,131	1,032	1,752	1,297	1,298	6,149
40116	Caroline County School Board	2,815	2,567	4,361	3,227	3,229	15,753
40128	Essex County Public Schools	1,107	1,015	1,683	1,261	1,262	5,905
40137	Goochland County School Board	2,009	1,837	3,078	2,293	2,295	11,040
40146	Isle of Wight County Schools	3,857	3,533	5,879	4,396	4,399	20,838
40152	Lee County School Board	1,484	1,349	2,323	1,707	1,709	8,728
40153	Loudoun County School Board	93,253	85,990	138,595	105,333	105,009	494,914
40157	Mathews County School Board	572	529	843	643	644	3,051
40162	Nelson County Public Schools	1,097	1,007	1,662	1,248	1,249	5,942
40183	Russell County School Board	1,703	1,565	2,570	1,934	1,936	9,157
40187	Southampton County School Board	1,820	1,666	2,781	2,076	2,078	9,599
40195	Washington County School Board	3,437	3,155	5,198	3,906	3,909	18,470
40199	York County School Board	7,323	6,701	11,212	8,359	8,366	39,809
40201	Bristol City School Board	1,331	1,221	2,016	1,513	1,515	7,152
40212	Norfolk Public Schools	23,284	21,335	35,451	26,526	26,946	128,875
40214	Portsmouth School Board	9,994	9,217	14,845	11,287	11,295	53,224
40215	Radford City School Board	1,007	924	1,526	1,146	1,146	5,487
40220	Suffolk City School Board	9,054	8,287	13,838	10,329	10,337	48,571
40232	Franklin City Public Schools	1,186	1,075	1,880	1,371	1,372	6,613
40233	Chesapeake Public Schools	27,842	25,548	42,161	31,657	31,681	147,735
40234	Virginia Beach City School Board	46,960	43,144	70,781	53,307	53,346	251,620
40306	Town of West Point School Board	361	328	570	417	417	1,975
40313	Galax City Schools	883	814	1,316	998	999	4,669
40314	Norton City Schools	551	511	797	617	617	2,889
40402	Williamsburg-James City County School Board	8,465	7,738	13,005	9,675	9,682	46,313
40410	Valley Vocational Technical Center	266	245	401	302	303	1,385
40415	New Horizons Technical Center	1,437	1,321	2,163	1,631	1,632	7,865
40416	Northern Neck Regional Vocational Center	96	86	159	113	113	559
40418	Amelia-Nottoway Vocational Center	53	49	80	61	61	272
40421	Northern Neck Regional Special Education Program	14	10	35	19	19	228
40423	Maggie Walker Governor's School for Govt & Intl Studies	315	284	507	366	366	1,802
Total for VRS Virginia Local Disability Program - Teachers⁽¹⁾		265,149	243,630	399,493	300,943	301,168	1,423,603

⁽¹⁾ Employer-level results may not add to VLDP - Teachers systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.



Virginia Local Disability - Teachers

Appendix 36 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
VRS Virginia Local Disability Program - Teachers - Plan Total⁽¹⁾		(112,437)	663,927	1,871,403	(386,072)
Employer Allocation					
40104	Amherst County School Board	(1,068)	6,377	17,974	(3,708)
40107	Augusta County School Board	(2,831)	18,325	51,652	(10,656)
40108	Bath County School Board	(233)	1,665	4,694	(968)
40110	Bland County School Board	(232)	1,227	3,458	(713)
40113	Buchanan County School Board	(424)	3,070	8,653	(1,785)
40116	Caroline County School Board	(1,238)	7,642	21,541	(4,444)
40128	Essex County Public Schools	(455)	2,847	8,025	(1,655)
40137	Goochland County School Board	(879)	5,284	14,893	(3,072)
40146	Isle of Wight County Schools	(1,622)	9,991	28,163	(5,810)
40152	Lee County School Board	(712)	4,147	11,689	(2,411)
40153	Loudoun County School Board	(39,754)	224,075	631,602	(130,301)
40157	Mathews County School Board	(237)	1,339	3,774	(779)
40162	Nelson County Public Schools	(482)	2,792	7,870	(1,624)
40183	Russell County School Board	(728)	4,284	12,074	(2,491)
40187	Southampton County School Board	(695)	4,753	13,397	(2,764)
40195	Washington County School Board	(1,445)	8,702	24,529	(5,060)
40199	York County School Board	(2,978)	19,216	54,163	(11,174)
40201	Bristol City School Board	(555)	3,385	9,542	(1,969)
40212	Norfolk Public Schools	(10,761)	60,128	169,482	(34,964)
40214	Portsmouth School Board	(4,286)	23,972	67,570	(13,940)
40215	Radford City School Board	(448)	2,564	7,228	(1,491)
40220	Suffolk City School Board	(3,746)	23,645	66,647	(13,749)
40232	Franklin City Public Schools	(496)	3,430	9,667	(1,994)
40233	Chesapeake Public Schools	(11,177)	70,762	199,457	(41,148)
40234	Virginia Beach City School Board	(19,604)	117,722	331,822	(68,456)
40306	Town of West Point School Board	(146)	1,029	2,899	(598)
40313	Galax City Schools	(367)	2,140	6,032	(1,244)
40314	Norton City Schools	(238)	1,218	3,432	(708)
40402	Williamsburg-James City County School Board	(3,669)	22,437	63,244	(13,047)
40410	Valley Vocational Technical Center	(114)	665	1,875	(387)
40415	New Horizons Technical Center	(611)	3,589	10,115	(2,087)
40416	Northern Neck Regional Vocational Center	(42)	309	872	(180)
40418	Amelia-Nottoway Vocational Center	(21)	134	377	(78)
40421	Northern Neck Regional Special Education Program	(19)	110	309	(64)
40423	Maggie Walker Governor's School for Govt & Intl Studies	(124)	952	2,682	(553)
Total for VRS Virginia Local Disability Program - Teachers⁽¹⁾		(112,437)	663,927	1,871,403	(386,072)

⁽¹⁾ Employer-level results may not add to VLDP - Teachers systemwide results due to rounding.



Virginia Local Disability - Political Subdivisions

Appendix 37 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55108	Bath County	\$ 4,668	0.12005%	\$ 7,094	0.13635%
55146	Isle of Wight County	38,916	1.00081%	47,357	0.91025%
55150	King William County	18,891	0.48582%	20,945	0.40259%
55162	Nelson County	17,111	0.44005%	18,227	0.35034%
55167	Nottoway County	12,996	0.33422%	15,152	0.29124%
55183	Russell County	12,526	0.32213%	16,182	0.31104%
55201	City of Bristol	30,448	0.78304%	37,183	0.71470%
55203	Town of St. Paul	1,567	0.04030%	2,344	0.04505%
55212	City of Norfolk	87,313	2.24544%	380,977	7.32280%
55214	City of Portsmouth	188,200	4.83996%	218,729	4.20421%
55215	City of Radford	23,162	0.59566%	26,250	0.50455%
55216	City of Richmond	42,543	1.09408%	52,347	1.00617%
55218	Town of Craigsville	1,028	0.02644%	1,054	0.02026%
55221	City of Williamsburg	20,887	0.53715%	26,278	0.50509%
55226	Town of Front Royal	20,010	0.51460%	24,755	0.47582%
55228	Town of Middletown	1,986	0.05107%	2,203	0.04234%
55229	Town of Chilhowie	1,817	0.04673%	2,443	0.04696%
55231	Town of Floyd	1,189	0.03058%	2,014	0.03871%
55232	City of Franklin	21,405	0.55048%	30,153	0.57957%
55233	City of Chesapeake	381,606	9.81381%	509,424	9.79169%
55234	City of Virginia Beach	744,619	19.14947%	960,891	18.46936%
55239	Town of Grottoes	2,639	0.06787%	3,462	0.06654%
55245	Town of Scottsville	831	0.02137%	1,348	0.02591%
55246	Town of Burkeville	278	0.00715%	326	0.00627%
55247	Town of Madison	539	0.01386%	847	0.01628%
55248	Town of Pennington Gap	3,389	0.08716%	5,918	0.11375%
55249	Town of La Crosse	281	0.00723%	287	0.00552%
55250	Town of Rich Creek	1,159	0.02981%	1,426	0.02741%
55255	Town of Brodnax	269	0.00692%	272	0.00523%
55256	Town of Mineral	1,256	0.03230%	1,242	0.02387%
55257	Town of Lebanon	7,082	0.18213%	8,237	0.15832%
55259	Town of Richlands	8,109	0.20854%	8,196	0.15754%
55260	Town of Haymarket	2,072	0.05329%	1,899	0.03650%
55262	Town of Troutville	587	0.01510%	516	0.00992%
55263	Town of Buchanan	1,268	0.03261%	1,378	0.02649%
55264	Town of Eastville	0	0.00000%	57	0.00110%
55265	Town of Occoquan	2,007	0.05161%	2,499	0.04803%
55266	Town of Farmville	14,150	0.36390%	21,777	0.41858%
55267	Town of Glade Spring	0	0.00000%	1,063	0.02043%
55301	Town of Dumfries	6,599	0.16971%	9,577	0.18408%
55302	Town of Iron Gate	211	0.00543%	216	0.00415%
55303	Town of Montross	249	0.00640%	574	0.01103%
55309	Town of Colonial Beach	10,708	0.27538%	12,461	0.23951%
55311	Town of Brookneal	524	0.01348%	755	0.01451%
55312	Town of Hamilton	60	0.00154%	0	0.00000%
55314	Town of Jonesville	694	0.01785%	1,145	0.02201%
55315	Town of Wytheville	20,081	0.51643%	25,918	0.49817%
55322	Town of Glasgow	222	0.00571%	62	0.00119%
55323	Town of Marion	6,617	0.17017%	8,576	0.16484%
55328	Town of Wakefield	1,288	0.03312%	1,749	0.03362%
55329	Town of Leesburg	68,463	1.76067%	92,249	1.77313%
55330	Town of Chatham	1,424	0.03662%	1,712	0.03291%
55334	Town of Boydton	675	0.01736%	1,354	0.02603%
55336	Town of McKenney	419	0.01078%	769	0.01478%
55338	Town of Quantico	365	0.00939%	385	0.00740%
55341	Town of Chincoteague	2,089	0.05372%	3,352	0.06443%
55344	Town of Stanley	1,346	0.03462%	1,343	0.02581%
55345	Town of Hillsville	5,516	0.14186%	6,716	0.12909%
55346	Town of Elkton	4,477	0.11514%	4,584	0.08811%
55347	Town of Bridgewater	8,004	0.20584%	9,321	0.17916%
55350	Town of Wise	5,181	0.13324%	8,685	0.16694%
55351	Town of New Market	1,910	0.04912%	1,939	0.03727%
55353	Town of Rocky Mount	6,666	0.17143%	8,313	0.15979%



Virginia Local Disability - Political Subdivisions

Appendix 37 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55355	Town of Luray	3,730	0.09592%	5,356	0.10295%
55357	Town of Strasburg	4,919	0.12650%	6,253	0.12019%
55360	Town of Dublin	2,149	0.05527%	3,233	0.06214%
55364	Town of Bedford	10,606	0.27276%	13,236	0.25441%
55367	Town of Broadway	761	0.01957%	1,044	0.02007%
55369	Town of Tazewell	6,825	0.17552%	7,864	0.15115%
55370	Town of Urbanna	553	0.01422%	960	0.01845%
55371	Town of Bluefield	4,688	0.12056%	7,568	0.14547%
55372	Town of Weber City	849	0.02183%	403	0.00775%
55374	Town of Hurt	973	0.02502%	1,147	0.02205%
55375	Town of Waverly	926	0.02381%	1,042	0.02003%
55380	Town of Independence	1,763	0.04534%	1,161	0.02232%
55382	Town of Grundy	2,601	0.06689%	3,211	0.06172%
55384	Town of Louisa	1,634	0.04202%	1,857	0.03569%
55386	Town of Mt. Jackson	2,779	0.07147%	3,447	0.06626%
55388	Town of Jarratt	0	0.00000%	111	0.00213%
55389	Town of Pembroke	827	0.02127%	1,106	0.02126%
55395	Town of Round Hill	1,413	0.03634%	2,121	0.04077%
55398	Town of Saltville	1,325	0.03408%	2,790	0.05363%
55399	Town of Blackstone	7,142	0.18367%	9,639	0.18527%
55401	Southeastern Virginia Public Service Authority	13,404	0.34471%	17,032	0.32737%
55404	Appomattox Regional Library	3,229	0.08304%	3,469	0.06668%
55405	Staunton Redevelopment & Housing Authority	1,106	0.02844%	1,654	0.03179%
55409	Southside Regional Juvenile Group Home Commission	369	0.00949%	420	0.00807%
55413	Richmond Redevelopment & Housing Authority	35,045	0.90126%	46,393	0.89172%
55415	Chesapeake Redevelopment & Housing Authority	8,142	0.20939%	8,953	0.17209%
55417	Norfolk Airport Authority	23,330	0.59998%	31,604	0.60746%
55419	Hampton Redevelopment & Housing Authority	3,271	0.08412%	3,958	0.07608%
55420	Loudoun County Sanitation Authority	100,710	2.58997%	126,860	2.43839%
55421	Danville Redevelopment & Housing Authority	6,019	0.15479%	8,922	0.17149%
55424	Hopewell Redevelopment and Housing Authority	4,380	0.11264%	4,296	0.08257%
55426	Blacksburg-VPI Sanitation Authority	906	0.02330%	1,173	0.02255%
55427	Potomac River Fisheries Comm	117	0.00301%	689	0.01324%
55429	Alexandria Redevelopment & Housing Authority	21,171	0.54446%	24,543	0.47174%
55433	Norfolk Redevelopment & Housing Authority	31,952	0.82171%	35,791	0.68794%
55436	Riverside Regional Jail	9,998	0.25712%	12,105	0.23267%
55440	Shenandoah Valley Juvenile Detention Home	12,735	0.32751%	15,629	0.30041%
55445	Chesterfield County Health Center Commission	39,529	1.01657%	45,101	0.86689%
55447	Rappahannock Area Community Services Board	117,138	3.01245%	132,958	2.55560%
55449	Hampton Roads Planning District Commission	7,375	0.18966%	10,467	0.20119%
55458	Wytheville Redevelopment & Housing Authority	527	0.01355%	489	0.00940%
55459	Waynesboro Redevelopment and Housing Authority	3,058	0.07864%	4,216	0.08104%
55460	Region Ten Community Services Board	87,388	2.24737%	98,213	1.88776%
55462	LENOWISCO Planning District Commission	502	0.01291%	836	0.01607%
55469	Eastern Shore Community Services Board	23,699	0.60947%	26,681	0.51284%
55470	ANCHOR Commission	910	0.02340%	1,299	0.02497%
55473	Hampton Roads Transit	82,724	2.12742%	108,247	2.08063%
55476	Rockbridge Regional Library	1,810	0.04655%	2,072	0.03983%
55479	Cumberland Mountain Community Services	35,430	0.91116%	45,101	0.86689%
55482	Middle Peninsula/Northern Neck Public Service Authority	47,886	1.23149%	52,939	1.01755%
55486	Hampton Roads Workforce Council	18,617	0.47878%	27,013	0.51922%
55487	Capital Regional Airport Commission	17,268	0.44408%	26,361	0.50669%
55488	Northwestern Community Services Board	48,517	1.24772%	49,930	0.95971%
55491	Middle Peninsula Regional Security Center	3,598	0.09253%	3,862	0.07423%
55493	Planning Dis One Behavioral Health Svcs	994	0.02556%	1,100	0.02114%
55499	Eastern Shore Public Library	1,891	0.04863%	2,648	0.05090%
55504	Amherst County Public Schools	8,230	0.21165%	10,518	0.20217%
55507	Augusta County Public Schools	12,143	0.31228%	17,329	0.33308%
55508	Bath County Public Schools	2,794	0.07185%	3,984	0.07658%
55510	Bland County Public Schools	600	0.01543%	3,140	0.06035%
55512	Norfolk Public Schools	52,204	1.34254%	64,973	1.24885%
55515	Radford City Public Schools	1,466	0.03770%	2,458	0.04725%
55516	Caroline County Public Schools	5,912	0.15204%	9,035	0.17366%



Virginia Local Disability - Political Subdivisions

Appendix 37 - Proportionate Share of Contributions

Employer Code	Employer	2022		2023	
		2022 Employer Contributions	Employer Allocation Percentage	2023 Employer Contributions	Employer Allocation Percentage
55528	Essex County Public Schools	2,407	0.06190%	4,191	0.08056%
55533	Chesapeake City Public Schools	64,038	1.64687%	85,062	1.63499%
55534	Virginia Beach City Public Schools	172,873	4.44580%	240,208	4.61706%
55537	Goochland County Public Schools	4,497	0.11565%	5,158	0.09914%
55546	Isle of Wight County Public Schools	5,174	0.13306%	8,143	0.15652%
55552	Lee County Public Schools	9,381	0.24125%	10,578	0.20332%
55553	Loudoun County Public Schools	260,538	6.70029%	349,620	6.72008%
55557	Mathews County Public Schools	3,971	0.10212%	3,934	0.07562%
55562	Nelson County Public Schools	4,933	0.12686%	6,813	0.13095%
55583	Russell County Public Schools	9,043	0.23256%	10,197	0.19600%
55587	Southampton County Public Schools	3,536	0.09094%	4,901	0.09420%
55595	Washington County Public Schools	9,861	0.25360%	12,926	0.24845%
55599	York County Public Schools	20,783	0.53448%	24,631	0.47343%
55601	Bristol VA Public Schools	8,463	0.21764%	9,449	0.18162%
55606	Franklin City Public Schools	4,404	0.11326%	4,710	0.09053%
55614	Portsmouth City Public Schools	30,544	0.78550%	37,273	0.71643%
55620	Suffolk City Public Schools	32,153	0.82688%	41,187	0.79166%
55638	Town of West Point Public Schools	2,131	0.05480%	1,812	0.03483%
55710	Valley Vocational-Technical Center	218	0.00561%	586	0.01126%
55711	New Horizons Regional Education Center	1,272	0.03271%	1,322	0.02541%
55713	Galax City Public Schools	3,701	0.09518%	4,749	0.09128%
55714	Norton City Public Schools	1,805	0.04642%	2,100	0.04036%
55802	Williamsburg-James City County Public Schools	21,838	0.56161%	26,087	0.50142%
55813	Buchanan County Public Schools	6,794	0.17472%	10,377	0.19946%
55851	Rapidan Service Authority	0	0.00000%	7,749	0.14894%
55852	Virginia Dare Soil and Water Conservation District	0	0.00000%	582	0.01119%
55853	Northern Neck Soil and Water Conservation District	1,011	0.02600%	2,733	0.05253%
55854	Orange County Broadband Authority	5,512	0.14175%	7,915	0.15214%
55855	Northern Virginia Soil and Water Conservation District	4,258	0.10950%	4,830	0.09284%
55856	Blue Ridge Resource Authority	1,420	0.03652%	2,230	0.04286%
55857	Peanut Soil and Water Conservation District	1,149	0.02955%	1,445	0.02777%
55858	Peumansend Creek Regional Jail Authority	5,855	0.15057%	6,530	0.12551%
55859	Williamsburg Area Transit Authority	9,161	0.23559%	11,314	0.21747%
55860	Middle Peninsula Juvenile Detention Commission	6,832	0.17570%	8,943	0.17189%
55861	Breaks Interstate Park Commission	1,386	0.03564%	1,490	0.02864%
55862	Crater Criminal Justice Training Academy	1,415	0.03639%	1,540	0.02960%
55863	Central Shenandoah Criminal Justice Training Academy	315	0.00810%	146	0.00281%
55864	New River Valley Emergency Comm Regional Authority	7,923	0.20376%	8,403	0.16151%
55865	Maury Service Authority	5,403	0.13895%	6,332	0.12171%
55866	Hampton Roads Transportation Accountability Commission	701	0.01803%	807	0.01551%
55867	Pamunkey Regional Library	5,673	0.14589%	7,645	0.14695%
55868	Northern Virginia Transportation Authority	8,496	0.21849%	12,350	0.23738%
55869	RSW Regional Jail Authority	10,520	0.27054%	14,253	0.27396%
55871	Portsmouth Redevelopment and Housing Authority	9,982	0.25671%	11,995	0.23056%
55872	Southwest Regional Recreation Authority	4,083	0.10500%	5,818	0.11183%
55873	Roanoke Redevelopment and Housing Authority	15,089	0.38805%	17,196	0.33053%
55880	Big Sandy Soil & Water & Conservation District	125	0.00321%	215	0.00413%
55884	Halifax Service Authority	4,053	0.10423%	4,299	0.08263%
55886	Russell County Public Service Authority	2,203	0.05665%	2,594	0.04986%
55891	Tidewater Soil and Water Conservation District	577	0.01484%	672	0.01292%
55893	Eastern Shore Soil & Water Conservation District	0	0.00000%	279	0.00536%
55896	Virginia Resources Authority	1,748	0.04495%	2,367	0.04550%
55899	Shenandoah Valley Regional Airport Commission	794	0.02042%	1,070	0.02057%
55906	Suffolk Redevelopment and Housing Authority	4,652	0.11964%	5,097	0.09797%
55922	Piedmont Regional Jail	2,602	0.06692%	3,823	0.07348%
55923	Nelson County Services Authority	3,044	0.07828%	3,289	0.06322%
55924	Coeburn-Norton-Wise Regional Water	562	0.01445%	697	0.01340%
55925	Fauquier County Water & Sanitation Authority	10,666	0.27430%	13,704	0.26341%
55926	Scott County Soil & Water Conservation District	235	0.00604%	234	0.00450%
55927	New River Resource Authority	2,493	0.06411%	3,856	0.07412%
55930	Petersburg Redevelopment And Housing Authority	2,435	0.06262%	3,650	0.07016%
55931	Central Rappahannock Regional Library	18,333	0.47147%	20,285	0.38990%
55934	Thomas Jefferson Soil & Water Conservation District	2,739	0.07044%	4,696	0.09026%



Virginia Local Disability - Political Subdivisions

Appendix 37 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55938	Colonial Soil & Water Conservation District	2,025	0.05208%	2,421	0.04653%
55940	Monacan Soil And Water Conservation District	656	0.01687%	847	0.01628%
55941	Robert E. Lee Soil And Water Conservation District	606	0.01558%	721	0.01386%
55945	Lonesome Pine Regional Library	700	0.01800%	1,441	0.02770%
55951	Handley Regional Library	2,379	0.06118%	2,721	0.05230%
55954	Potomac And Rappahannock Transportation Commission	42,865	1.10236%	53,916	1.03632%
55957	Wise County Redevelopment and Housing Authority	1,981	0.05095%	2,577	0.04953%
55958	Prince William Soil & Water Conservation District	792	0.02037%	1,381	0.02654%
55959	Hampton Roads Regional Jail Authority	10,822	0.27831%	13,133	0.25243%
55960	Castlewood Water And Sewage Authority	0	0.00000%	0	0.00000%
55964	Virginia Biotechnology Research Partnership Authority	5,329	0.13705%	6,060	0.11648%
55967	Massanutten Regional Library	3,647	0.09379%	3,757	0.07221%
55969	Culpeper Soil And Water Conservation District	1,190	0.03060%	1,621	0.03116%
55972	Big Walker Soil & Water Conservation District	338	0.00869%	425	0.00817%
55973	Peter Francisco Soil & Water Conservation District	191	0.00491%	221	0.00425%
55974	Peaks of Otter Soil & Water Conservation District	384	0.00988%	444	0.00853%
55975	New River Soil & Water Conservation District	287	0.00738%	360	0.00692%
55978	Evergreen Soil And Water Conservation District	380	0.00977%	98	0.00188%
55982	Daniel Boone Soil And Water Conservation District	557	0.01432%	618	0.01188%
55985	Tazewell Soil And Water Conservation District	452	0.01162%	495	0.00951%
55988	Henricopolis Soil And Water Conservation District	339	0.00872%	405	0.00778%
55990	Roanoke River Service Authority	2,035	0.05233%	2,431	0.04673%
55991	Lee County Public Service Authority	3,116	0.08013%	3,270	0.06285%
55993	Ferrum Water And Sewage Authority	0	0.00000%	103	0.00198%
55994	Wise County Public Service Authority	5,622	0.14458%	8,316	0.15984%
55995	Holston River Soil And Water Conservation District	249	0.00640%	580	0.01115%
55996	New River Valley Community Services Board	125,275	3.22171%	141,236	2.71471%
55999	Clinch Valley Soil & Water Conservation District	1,289	0.03315%	1,414	0.02718%
Total for VRS Virginia Local Disability Program - Political Subdivisions ⁽¹⁾		\$ 3,888,458	100.00000%	\$ 5,202,616	100.00000%

⁽¹⁾ Employer-level results may not add to VLDP - Political Subdivisions systemwide results due to rounding.



Virginia Local Disability - Political Subdivisions

Appendix 38 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
VRS Virginia Local Disability Program - Political Subdivisions - Plan Total⁽¹⁾		604,099	3,928	10,665	59,118	677,810	1,002,376	0	147,355	56,957	1,206,688	4,087,733	388	4,088,121
Employer Allocation														
55108	Bath County	824	5	15	200	1,044	1,367	0	201	22	1,590	5,574	68	5,642
55146	Isle of Wight County	5,499	36	97	68	5,700	9,124	0	1,341	75	10,540	37,209	(34)	37,175
55150	King William County	2,432	16	43	535	3,026	4,035	0	593	59	4,687	16,457	319	16,776
55162	Nelson County	2,116	14	37	179	2,346	3,512	0	516	133	4,161	14,321	38	14,359
55167	Nottoway County	1,759	11	31	20	1,821	2,919	0	429	86	3,434	11,905	(68)	11,837
55183	Russell County	1,879	12	33	35	1,959	3,118	0	458	623	4,199	12,714	(284)	12,430
55201	City of Bristol	4,317	28	76	23	4,444	7,164	0	1,053	224	8,441	29,215	(154)	29,061
55203	Town of St. Paul	272	2	5	38	317	452	0	66	29	547	1,842	(3)	1,839
55212	City of Norfolk	44,237	287	781	7,377	52,682	73,402	0	10,791	442	84,635	299,336	1,656	300,992
55214	City of Portsmouth	25,398	165	448	2,382	28,393	42,142	0	6,195	194	48,531	171,857	836	172,693
55215	City of Radford	3,048	20	54	333	3,455	5,057	0	743	133	5,933	20,625	87	20,712
55216	City of Richmond	6,078	40	107	637	6,862	10,086	0	1,483	524	12,093	41,129	157	41,286
55218	Town of Craigsville	122	1	2	54	179	203	0	30	11	244	828	12	840
55221	City of Williamsburg	3,051	20	54	550	3,675	5,063	0	744	345	6,152	20,647	116	20,763
55226	Town of Front Royal	2,874	19	51	161	3,105	4,769	0	701	648	6,118	19,450	(60)	19,390
55228	Town of Middletown	256	2	5	22	285	424	0	62	99	585	1,731	(12)	1,719
55229	Town of Chilhowie	284	2	5	194	485	471	0	69	65	605	1,920	53	1,973
55231	Town of Floyd	234	2	4	73	313	388	0	57	11	456	1,582	7	1,589
55232	City of Franklin	3,501	23	62	573	4,159	5,809	0	854	879	7,542	23,691	(148)	23,543
55233	City of Chesapeake	59,152	384	1,044	381	60,961	98,149	0	14,429	2,492	115,070	400,258	(394)	399,864
55234	City of Virginia Beach	111,573	725	1,970	2,919	117,187	185,132	0	27,216	4,329	216,677	754,977	(468)	754,509
55239	Town of Grottoes	402	3	7	221	633	667	0	98	72	837	2,720	35	2,755
55245	Town of Scottsville	157	1	3	77	238	260	0	38	26	324	1,059	30	1,089
55246	Town of Burkeville	38	0	1	52	91	63	0	9	5	77	256	10	266
55247	Town of Madison	98	1	2	51	152	163	0	24	14	201	665	18	683
55248	Town of Pennington Gap	687	4	12	11	714	1,140	0	168	174	1,482	4,650	(56)	4,594
55249	Town of La Crosse	33	0	1	64	98	55	0	8	18	81	226	7	233
55250	Town of Rich Creek	166	1	3	81	251	275	0	40	0	315	1,120	31	1,151
55255	Town of Brodnax	32	0	1	1	34	52	0	8	36	96	214	(15)	199
55256	Town of Mineral	144	1	3	18	166	239	0	35	12	286	976	2	978
55257	Town of Lebanon	956	6	17	204	1,183	1,587	0	233	62	1,882	6,472	17	6,489
55259	Town of Richlands	952	6	17	298	1,273	1,579	0	232	27	1,838	6,440	60	6,500
55260	Town of Haymarket	220	1	4	4	229	366	0	54	78	498	1,492	(12)	1,480
55262	Town of Troutville	60	0	1	25	86	99	0	15	81	195	406	8	414
55263	Town of Buchanan	160	1	3	400	564	266	0	39	171	476	1,083	23	1,106
55264	Town of Eastville	7	0	0	0	7	11	0	2	0	13	45	0	45
55265	Town of Occoquan	290	2	5	267	564	481	0	71	0	552	1,963	100	2,063
55266	Town of Farmville	2,529	16	45	1,758	4,348	4,196	0	617	2	4,815	17,110	427	17,537
55267	Town of Glade Spring	123	1	2	7	133	205	0	30	0	235	835	1	836
55301	Town of Dumfries	1,112	7	20	470	1,609	1,845	0	271	18	2,134	7,525	145	7,670
55302	Town of Iron Gate	25	0	0	0	25	42	0	6	15	63	170	(6)	164
55303	Town of Montross	67	0	1	35	103	111	0	16	2	129	451	12	463
55309	Town of Colonial Beach	1,447	9	26	654	2,136	2,401	0	353	35	2,789	9,791	137	9,928
55311	Town of Brookneal	88	1	2	29	120	145	0	21	32	198	593	(5)	588
55312	Town of Hamilton	0	0	0	128	128	0	0	0	90	90	0	3	3
55314	Town of Jonesville	133	1	2	23	159	221	0	32	43	296	900	(5)	895
55315	Town of Wytheville	3,009	20	53	401	3,483	4,994	0	734	425	6,153	20,364	114	20,478
55322	Town of Glasgow	7	0	0	86	93	12	0	2	75	89	49	(19)	30
55323	Town of Marion	996	6	18	78	1,098	1,652	0	243	363	2,258	6,738	(122)	6,616



Virginia Local Disability - Political Subdivisions

Appendix 38 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments		Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense		
			Change of Assumptions	Changes in Proportionate Share			Change of Assumptions	Changes in Proportionate Share						
55328	Town of Wakefield	203	1	4	276	484	337	0	50	54	441	1,374	51	1,425
55329	Town of Leesburg	10,711	70	189	868	11,838	17,773	0	2,613	0	20,386	72,481	264	72,745
55330	Town of Chatham	199	1	4	143	347	330	0	48	0	378	1,345	52	1,397
55334	Town of Boynton	157	1	3	38	199	261	0	38	28	327	1,064	15	1,079
55336	Town of McKenney	89	1	2	3	95	148	0	22	8	178	604	(5)	599
55338	Town of Quantico	45	0	1	57	103	74	0	11	2	87	302	10	312
55341	Town of Chincoteague	389	3	7	30	429	646	0	95	42	783	2,634	(12)	2,622
55344	Town of Stanley	156	1	3	73	233	259	0	38	57	354	1,055	14	1,069
55345	Town of Hillsville	780	5	14	65	864	1,294	0	190	17	1,501	5,277	11	5,288
55346	Town of Elkton	532	3	9	3	547	883	0	130	144	1,157	3,602	(52)	3,550
55347	Town of Bridgewater	1,082	7	19	7	1,115	1,796	0	264	423	2,483	7,324	(151)	7,173
55350	Town of Wise	1,008	7	18	305	1,338	1,673	0	246	5	1,924	6,824	92	6,916
55351	Town of New Market	225	1	4	51	281	374	0	55	108	537	1,523	(34)	1,489
55353	Town of Rocky Mount	965	6	17	189	1,177	1,602	0	235	89	1,926	6,532	13	6,545
55355	Town of Luray	622	4	11	140	777	1,032	0	152	45	1,229	4,208	18	4,226
55357	Town of Strasburg	726	5	13	72	816	1,205	0	177	452	1,834	4,913	(57)	4,856
55360	Town of Dublin	375	2	7	181	565	623	0	92	1	716	2,540	63	2,603
55364	Town of Bedford	1,537	10	27	117	1,691	2,550	0	375	176	3,101	10,400	13	10,413
55367	Town of Broadway	121	1	2	39	163	201	0	30	63	294	820	(5)	815
55369	Town of Tazewell	913	6	16	5	940	1,515	0	223	531	2,269	6,179	(237)	5,942
55370	Town of Urbanna	111	1	2	27	141	185	0	27	20	232	754	0	754
55371	Town of Bluefield	879	6	16	196	1,097	1,458	0	214	112	1,784	5,946	(3)	5,943
55372	Town of Weber City	47	0	1	78	126	78	0	11	4	93	317	37	354
55374	Town of Hurt	133	1	2	75	211	221	0	32	8	261	901	16	917
55375	Town of Waverly	121	1	2	177	301	201	0	30	381	612	819	(122)	697
55380	Town of Independence	135	1	2	124	262	224	0	33	7	264	912	58	970
55382	Town of Grundy	373	2	7	2	384	619	0	91	125	835	2,523	(44)	2,479
55384	Town of Louisa	216	1	4	24	245	358	0	53	135	546	1,459	(24)	1,435
55386	Town of Mt. Jackson	400	3	7	216	626	664	0	98	1	763	2,709	90	2,799
55388	Town of Jarratt	13	0	0	0	13	21	0	3	20	44	87	(18)	69
55389	Town of Pembroke	128	1	2	27	158	213	0	31	23	267	869	5	874
55395	Town of Round Hill	246	2	4	180	432	409	0	60	75	544	1,667	6	1,673
55398	Town of Saltville	324	2	6	53	385	538	0	79	31	648	2,192	32	2,224
55399	Town of Blackstone	1,119	7	20	162	1,308	1,857	0	273	65	2,195	7,573	6	7,579
55401	Southeastern Virginia Public Service Authority	1,978	13	35	451	2,477	3,281	0	482	333	4,096	13,382	(62)	13,320
55404	Appomattox Regional Library	403	3	7	9	422	668	0	98	104	870	2,726	(14)	2,712
55405	Staunton Redevelopment & Housing Authority	192	1	3	92	288	319	0	47	35	401	1,299	26	1,325
55409	Southside Regional Juvenile Group Home Commission	49	0	1	0	50	81	0	12	19	112	330	(9)	321
55413	Richmond Redevelopment & Housing Authority	5,387	35	95	1,536	7,053	8,938	0	1,314	1,322	11,574	36,451	(58)	36,393
55415	Chesapeake Redevelopment & Housing Authority	1,040	7	18	219	1,284	1,725	0	254	150	2,129	7,035	39	7,074
55417	Norfolk Airport Authority	3,670	24	65	123	3,882	6,089	0	895	374	7,358	24,831	32	24,863
55419	Hampton Redevelopment & Housing Authority	460	3	8	266	737	763	0	112	33	908	3,110	81	3,191
55420	Loudoun County Sanitation Authority	14,730	96	260	811	15,897	24,442	0	3,593	706	28,741	99,675	178	99,853
55421	Danville Redevelopment & Housing Authority	1,036	7	18	388	1,449	1,719	0	253	2	1,974	7,010	133	7,143
55424	Hopewell Redevelopment and Housing Authority	499	3	9	171	682	828	0	122	147	1,097	3,375	37	3,412
55426	Blacksburg-VPI Sanitation Authority	136	1	2	121	260	226	0	33	30	289	922	47	969
55427	Potomac River Fisheries Comm	80	1	1	25	107	133	0	20	7	160	541	11	552
55429	Alexandria Redevelopment & Housing Authority	2,850	19	50	36	2,955	4,729	0	695	348	5,772	19,283	(47)	19,236
55433	Norfolk Redevelopment & Housing Authority	4,156	27	73	18	4,274	6,896	0	1,014	1,385	9,295	28,121	(492)	27,629
55436	Riverside Regional Jail	1,406	9	25	208	1,648	2,332	0	343	39	2,714	9,511	27	9,538
55440	Shenandoah Valley Juvenile Detention Home	1,815	12	32	6	1,865	3,011	0	443	1,249	4,703	12,280	(492)	11,788



Virginia Local Disability - Political Subdivisions

Appendix 38 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55445	Chesterfield County Health Center Commission	5,237	34	92	698	6,061	8,689	0	1,277	1,724	11,690	35,436	(147)	35,289
55447	Rappahannock Area Community Services Board	15,438	100	273	56	15,867	25,617	0	3,766	2,264	31,647	104,466	(1,383)	103,083
55449	Hampton Roads Planning District Commission	1,215	8	21	222	1,466	2,017	0	296	328	2,641	8,224	(40)	8,184
55458	Wytheville Redevelopment & Housing Authority	57	0	1	59	117	94	0	14	4	112	384	7	391
55459	Waynesboro Redevelopment and Housing Authority	490	3	9	152	654	812	0	119	21	952	3,313	61	3,374
55460	Region Ten Community Services Board	11,404	74	201	408	12,087	18,922	0	2,782	4,421	26,125	77,166	(782)	76,384
55462	LENOWISCO Planning District Commission	97	1	2	5	105	161	0	24	23	208	657	(5)	652
55469	Eastern Shore Community Services Board	3,098	20	55	217	3,390	5,141	0	756	743	6,640	20,964	(341)	20,623
55470	ANCHOR Commission	151	1	3	93	248	250	0	37	91	378	1,021	(6)	1,015
55473	Hampton Roads Transit	12,569	82	222	633	13,506	20,856	0	3,066	303	24,225	85,050	82	85,132
55476	Rockbridge Regional Library	241	2	4	24	271	399	0	59	247	705	1,628	(74)	1,554
55479	Cumberland Mountain Community Services	5,237	34	92	457	5,820	8,689	0	1,277	344	10,310	35,436	(71)	35,365
55482	Middle Peninsula/Northern Neck Public Service Authority	6,147	40	109	23	6,319	10,200	0	1,499	3,109	14,808	41,595	(864)	40,731
55486	Hampton Roads Workforce Council	3,137	20	55	1,597	4,809	5,205	0	765	0	5,970	21,224	451	21,675
55487	Capital Regional Airport Commission	3,061	20	54	31	3,166	5,079	0	747	586	6,412	20,712	(236)	20,476
55488	Northwestern Community Services Board	5,798	38	102	1,329	7,267	9,620	0	1,414	844	11,878	39,230	563	39,793
55491	Middle Peninsula Regional Security Center	448	3	8	140	599	744	0	109	34	887	3,034	(1)	3,033
55493	Planning Dis One Behavioral Health Svcs	128	1	2	135	266	212	0	31	1	244	864	56	920
55499	Eastern Shore Public Library	307	2	5	46	360	510	0	75	1	586	2,081	8	2,089
55504	Amherst County Public Schools	1,221	8	22	188	1,439	2,026	0	298	76	2,400	8,264	22	8,286
55507	Augusta County Public Schools	2,012	13	36	106	2,167	3,339	0	491	127	3,957	13,615	(86)	13,529
55508	Bath County Public Schools	463	3	8	5	479	768	0	113	127	1,008	3,130	(38)	3,092
55510	Bland County Public Schools	365	2	6	22	395	605	0	89	47	741	2,467	(29)	2,438
55512	Norfolk Public Schools	7,544	49	133	74	7,800	12,518	0	1,840	2,099	16,457	51,050	(447)	50,603
55515	Radford City Public Schools	285	2	5	3	295	474	0	70	111	655	1,931	(49)	1,882
55516	Caroline County Public Schools	1,049	7	19	193	1,268	1,741	0	256	193	2,190	7,099	17	7,116
55528	Essex County Public Schools	487	3	9	58	557	808	0	119	204	1,131	3,293	(37)	3,256
55533	Chesapeake City Public Schools	9,877	64	174	140	10,255	16,389	0	2,409	972	19,770	66,834	(155)	66,679
55534	Virginia Beach City Public Schools	27,892	181	492	585	29,150	46,280	0	6,804	1,977	55,061	188,733	(922)	187,811
55537	Goochland County Public Schools	599	4	11	353	967	994	0	146	22	1,162	4,053	71	4,124
55546	Isle of Wight County Public Schools	946	6	17	327	1,296	1,569	0	231	776	2,576	6,398	38	6,436
55552	Lee County Public Schools	1,228	8	22	279	1,537	2,038	0	300	43	2,381	8,311	18	8,329
55553	Loudoun County Public Schools	40,596	264	717	4,812	46,389	67,360	0	9,902	0	77,262	274,699	2,499	277,198
55557	Mathews County Public Schools	457	3	8	124	592	758	0	111	40	909	3,091	6	3,097
55562	Nelson County Public Schools	791	5	14	22	832	1,313	0	193	130	1,636	5,353	(73)	5,280
55583	Russell County Public Schools	1,184	8	21	168	1,381	1,965	0	289	90	2,344	8,012	32	8,044
55587	Southampton County Public Schools	569	4	10	180	763	944	0	139	25	1,108	3,851	32	3,883
55595	Washington County Public Schools	1,501	10	26	83	1,620	2,490	0	366	32	2,888	10,156	44	10,200
55599	York County Public Schools	2,860	19	50	204	3,133	4,746	0	698	330	5,774	19,353	(93)	19,260
55601	Bristol VA Public Schools	1,097	7	19	68	1,191	1,821	0	268	193	2,282	7,424	(27)	7,397
55606	Franklin City Public Schools	547	4	10	256	817	907	0	133	7	1,047	3,701	80	3,781
55614	Portsmouth City Public Schools	4,328	28	76	60	4,492	7,181	0	1,056	861	9,098	29,286	(179)	29,107
55620	Suffolk City Public Schools	4,782	31	84	1,366	6,263	7,935	0	1,167	47	9,149	32,361	500	32,861
55638	Town of West Point Public Schools	210	1	4	293	508	349	0	51	6	406	1,424	125	1,549
55710	Valley Vocational-Technical Center	68	0	1	1	70	113	0	17	10	140	460	(3)	457
55711	New Horizons Regional Education Center	154	1	3	27	185	255	0	37	26	318	1,039	(10)	1,029
55713	Galax City Public Schools	551	4	10	307	872	915	0	135	12	1,062	3,731	88	3,819
55714	Norton City Public Schools	244	2	4	177	427	405	0	59	1	465	1,650	55	1,705
55802	Williamsburg-James City County Public Schools	3,029	20	53	39	3,141	5,026	0	739	726	6,491	20,497	(255)	20,242
55813	Buchanan County Public Schools	1,205	8	21	313	1,547	1,999	0	294	1	2,294	8,153	107	8,260
55851	Rapidan Service Authority	900	6	16	48	970	1,493	0	219	2	1,714	6,088	9	6,097



Virginia Local Disability - Political Subdivisions

Appendix 38 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55852	Virginia Dare Soil and Water Conservation District	68	0	1	3	72	112	0	16	0	128	457	1	458
55853	Northern Neck Soil and Water Conservation District	317	2	6	133	458	527	0	77	0	604	2,147	31	2,178
55854	Orange County Broadband Authority	919	6	16	681	1,622	1,525	0	224	0	1,749	6,219	165	6,384
55855	Northern Virginia Soil and Water Conservation District	561	4	10	523	1,098	931	0	137	5	1,073	3,795	126	3,921
55856	Blue Ridge Resource Authority	259	2	5	187	453	430	0	63	0	493	1,752	72	1,824
55857	Peanut Soil and Water Conservation District	168	1	3	176	348	278	0	41	12	331	1,135	71	1,206
55858	Peumansend Creek Regional Jail Authority	758	5	13	996	1,772	1,258	0	185	172	1,615	5,131	168	5,299
55859	Williamsburg Area Transit Authority	1,314	9	23	1,126	2,472	2,180	0	320	390	2,890	8,890	309	9,199
55860	Middle Peninsula Juvenile Detention Commission	1,038	7	18	866	1,929	1,723	0	253	417	2,393	7,026	222	7,248
55861	Breaks Interstate Park Commission	173	1	3	124	301	287	0	42	334	663	1,171	69	1,240
55862	Crater Criminal Justice Training Academy	179	1	3	1	184	297	0	44	213	554	1,210	(61)	1,149
55863	Central Shenandoah Criminal Justice Training Academy	17	0	0	3	20	28	0	4	124	156	115	(25)	90
55864	New River Valley Emergency Comm Regional Authority	976	6	17	245	1,244	1,619	0	238	406	2,263	6,602	(58)	6,544
55865	Maury Service Authority	735	5	13	414	1,167	1,220	0	179	7	1,406	4,975	133	5,108
55866	Hampton Roads Transportation Accountability Commission	94	1	2	141	238	155	0	23	19	197	634	17	651
55867	Pamunkey Regional Library	888	6	16	246	1,156	1,473	0	217	76	1,766	6,007	93	6,100
55868	Northern Virginia Transportation Authority	1,434	9	25	209	1,677	2,379	0	350	201	2,930	9,703	(25)	9,678
55869	RSW Regional Jail Authority	1,655	11	29	374	2,069	2,746	0	404	38	3,188	11,199	34	11,233
55871	Portsmouth Redevelopment and Housing Authority	1,393	9	25	7	1,434	2,311	0	340	761	3,412	9,425	(337)	9,088
55872	Southwest Regional Recreation Authority	676	4	12	103	795	1,121	0	165	121	1,407	4,571	25	4,596
55873	Roanoke Redevelopment and Housing Authority	1,997	13	35	248	2,293	3,313	0	487	743	4,543	13,511	(130)	13,381
55880	Big Sandy Soil & Water & Conservation District	25	0	0	16	41	41	0	6	1	48	169	4	173
55884	Halifax Service Authority	499	3	9	32	543	828	0	122	69	1,019	3,378	11	3,389
55886	Russell County Public Service Authority	301	2	5	198	506	500	0	73	2	575	2,038	72	2,110
55891	Tidewater Soil and Water Conservation District	78	1	1	70	150	130	0	19	22	171	528	(6)	522
55893	Eastern Shore Soil & Water Conservation District	32	0	1	1	34	54	0	8	71	133	219	(19)	200
55896	Virginia Resources Authority	275	2	5	156	438	456	0	67	52	575	1,860	65	1,925
55899	Shenandoah Valley Regional Airport Commission	124	1	2	103	230	206	0	30	0	236	841	37	878
55906	Suffolk Redevelopment and Housing Authority	592	4	10	3	609	982	0	144	311	1,437	4,005	(141)	3,864
55922	Piedmont Regional Jail	444	3	8	53	508	737	0	108	111	956	3,004	5	3,009
55923	Nelson County Services Authority	382	2	7	42	433	634	0	93	67	794	2,584	(8)	2,576
55924	Coeburn-Norton-Wise Regional Water	81	1	1	64	147	134	0	20	84	238	548	(22)	526
55925	Fauquier County Water & Sanitation Authority	1,591	10	28	144	1,773	2,640	0	388	170	3,198	10,767	(3)	10,764
55926	Scott County Soil & Water Conservation District	27	0	0	39	66	45	0	7	53	105	184	(7)	177
55927	New River Resource Authority	448	3	8	189	648	743	0	109	43	895	3,030	64	3,094
55930	Petersburg Redevelopment And Housing Authority	424	3	7	9	443	703	0	103	61	867	2,868	(9)	2,859
55931	Central Rappahannock Regional Library	2,355	15	42	491	2,903	3,908	0	575	25	4,508	15,938	115	16,053
55934	Thomas Jefferson Soil & Water Conservation District	545	4	10	105	664	905	0	133	87	1,125	3,690	(37)	3,653
55938	Colonial Soil & Water Conservation District	281	2	5	21	309	466	0	69	44	579	1,902	(18)	1,884
55940	Monacan Soil And Water Conservation District	98	1	2	84	185	163	0	24	0	187	665	32	697
55941	Robert E. Lee Soil And Water Conservation District	84	1	1	103	189	139	0	20	30	189	567	(8)	559
55945	Lonesome Pine Regional Library	167	1	3	74	245	278	0	41	26	345	1,132	12	1,144
55951	Handley Regional Library	316	2	6	168	492	524	0	77	2	603	2,138	60	2,198
55954	Potomac And Rappahannock Transportation Commission	6,260	41	111	72	6,484	10,388	0	1,527	1,295	13,210	42,362	(335)	42,027
55957	Wise County Redevelopment and Housing Authority	299	2	5	106	412	496	0	73	0	569	2,025	29	2,054
55958	Prince William Soil & Water Conservation District	160	1	3	18	182	266	0	39	50	355	1,085	6	1,091
55959	Hampton Roads Regional Jail Authority	1,525	10	27	522	2,084	2,530	0	372	106	3,008	10,319	192	10,511
55960	Castlewood Water And Sewage Authority	0	0	0	0	0	0	0	0	193	193	0	(69)	(69)
55964	Virginia Biotechnology Research Partnership Authority	704	5	12	435	1,156	1,168	0	172	14	1,354	4,761	222	4,983
55967	Massanutten Regional Library	436	3	8	33	480	724	0	106	108	938	2,952	12	2,964
55969	Culpeper Soil And Water Conservation District	188	1	3	90	282	312	0	46	43	401	1,274	(6)	1,268



Virginia Local Disability - Political Subdivisions

Appendix 38 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55972	Big Walker Soil & Water Conservation District	49	0	1	0	50	82	0	12	12	106	334	(6)	328
55973	Peter Francisco Soil & Water Conservation District	26	0	0	24	50	43	0	6	1	50	174	6	180
55974	Peaks of Otter Soil & Water Conservation District	52	0	1	0	53	86	0	13	22	121	349	(8)	341
55975	New River Soil & Water Conservation District	42	0	1	17	60	69	0	10	6	85	283	11	294
55978	Evergreen Soil And Water Conservation District	11	0	0	2	13	19	0	3	92	114	77	(34)	43
55982	Daniel Boone Soil And Water Conservation District	72	0	1	24	97	119	0	18	73	210	486	(26)	460
55985	Tazewell Soil And Water Conservation District	57	0	1	24	82	95	0	14	16	125	389	(2)	387
55988	Henricopolis Soil And Water Conservation District	47	0	1	0	48	78	0	11	14	103	318	(9)	309
55990	Roanoke River Service Authority	282	2	5	241	530	468	0	69	1	538	1,910	49	1,959
55991	Lee County Public Service Authority	380	2	7	16	405	630	0	93	85	808	2,569	(16)	2,553
55993	Ferrum Water And Sewage Authority	12	0	0	0	12	20	0	3	0	23	81	1	82
55994	Wise County Public Service Authority	966	6	17	397	1,386	1,602	0	236	28	1,866	6,534	100	6,634
55995	Holston River Soil And Water Conservation District	67	0	1	50	118	112	0	16	12	140	456	17	473
55996	New River Valley Community Services Board	16,400	107	290	59	16,856	27,212	0	4,000	2,169	33,381	110,970	(1,681)	109,289
55999	Clinch Valley Soil & Water Conservation District	164	1	3	131	299	272	0	40	12	324	1,111	15	1,126
Total for VRS Virginia Local Disability Program - Political Subdivisions ⁽¹⁾		604,099	3,928	10,665	59,118	677,810	1,002,376	0	147,355	56,957	1,206,688	4,087,733	388	4,088,121

⁽¹⁾ Employer-level results may not add to VLDP - Political Subdivisions systemwide results due to rounding.



Virginia Local Disability - Political Subdivisions

Appendix 39 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Virginia Local Disability Program - Political Subdivisions - Plan Total⁽¹⁾		(42,944)	(265,742)	39,213	(32,867)	(102,381)	(124,157)
Employer Allocation							
55108	Bath County	7	(314)	85	(16)	(136)	(172)
55146	Isle of Wight County	(422)	(2,425)	360	(295)	(930)	(1,128)
55150	King William County	118	(1,040)	203	(87)	(385)	(470)
55162	Nelson County	(119)	(958)	136	(112)	(345)	(417)
55167	Nottoway County	(188)	(773)	111	(99)	(301)	(363)
55183	Russell County	(401)	(905)	60	(161)	(384)	(449)
55201	City of Bristol	(451)	(1,914)	262	(253)	(743)	(898)
55203	Town of St. Paul	(25)	(115)	22	(8)	(49)	(55)
55212	City of Norfolk	(1,513)	(17,755)	4,446	(856)	(7,137)	(9,138)
55214	City of Portsmouth	(987)	(10,343)	1,840	(1,304)	(4,228)	(5,116)
55215	City of Radford	(134)	(1,278)	204	(170)	(497)	(603)
55216	City of Richmond	(292)	(2,653)	327	(412)	(999)	(1,202)
55218	Town of Craigsville	1	(48)	14	(2)	(16)	(14)
55221	City of Williamsburg	(96)	(1,171)	210	(180)	(563)	(677)
55226	Town of Front Royal	(266)	(1,303)	91	(264)	(583)	(688)
55228	Town of Middletown	(28)	(124)	(3)	(33)	(51)	(61)
55229	Town of Chilhowie	35	(70)	22	(23)	(40)	(44)
55231	Town of Floyd	(10)	(85)	32	4	(38)	(46)
55232	City of Franklin	(382)	(1,526)	240	(178)	(697)	(840)
55233	City of Chesapeake	(5,123)	(26,647)	3,429	(3,590)	(10,040)	(12,138)
55234	City of Virginia Beach	(8,537)	(50,121)	6,863	(6,417)	(18,682)	(22,596)
55239	Town of Grottoes	3	(175)	55	13	(42)	(58)
55245	Town of Scottsville	14	(61)	20	3	(26)	(36)
55246	Town of Burkeville	7	(7)	10	4	0	0
55247	Town of Madison	10	(41)	12	3	(13)	(20)
55248	Town of Pennington Gap	(106)	(358)	24	(51)	(130)	(147)
55249	Town of La Crosse	5	(8)	9	5	4	2
55250	Town of Rich Creek	20	(53)	21	(1)	(20)	(31)
55255	Town of Brodnax	(13)	(22)	(4)	(8)	(6)	(9)
55256	Town of Mineral	(6)	(67)	11	(7)	(24)	(27)
55257	Town of Lebanon	(52)	(379)	82	(37)	(138)	(175)
55259	Town of Richlands	(7)	(367)	103	(14)	(124)	(156)
55260	Town of Haymarket	(28)	(110)	0	(26)	(48)	(57)
55262	Town of Troutville	3	(43)	(12)	(16)	(18)	(23)
55263	Town of Buchanan	8	(58)	40	27	36	35
55264	Town of Eastville	0	(3)	0	0	(1)	(2)
55265	Town of Occoquan	80	(27)	53	8	(45)	(57)
55266	Town of Farmville	246	(687)	589	288	(381)	(522)
55267	Town of Glade Spring	(8)	(53)	9	(6)	(20)	(24)
55301	Town of Dumfries	63	(341)	123	(24)	(154)	(192)
55302	Town of Iron Gate	(5)	(13)	0	(3)	(5)	(12)
55303	Town of Montross	7	(18)	11	1	(13)	(14)
55309	Town of Colonial Beach	35	(473)	194	11	(183)	(237)
55311	Town of Brookneal	(12)	(47)	5	(4)	(10)	(10)
55312	Town of Hamilton	4	4	(1)	(2)	18	15
55314	Town of Jonesville	(18)	(67)	2	(14)	(19)	(21)
55315	Town of Wytheville	(101)	(1,226)	154	(228)	(580)	(689)
55322	Town of Glasgow	(21)	(13)	5	6	15	12
55323	Town of Marion	(190)	(552)	49	(55)	(187)	(225)
55328	Town of Wakefield	36	(38)	38	12	(1)	(4)
55329	Town of Leesburg	(506)	(4,473)	837	(460)	(1,773)	(2,173)
55330	Town of Chatham	38	(38)	29	1	(29)	(32)
55334	Town of Boydton	1	(72)	7	(12)	(25)	(27)
55336	Town of McKenney	(10)	(40)	6	(5)	(15)	(19)
55338	Town of Quantico	6	(11)	13	8	2	(2)
55341	Town of Chincoteague	(39)	(173)	23	(24)	(62)	(79)
55344	Town of Stanley	6	(47)	3	(20)	(31)	(32)
55345	Town of Hillsville	(42)	(327)	56	(40)	(131)	(153)
55346	Town of Elkton	(88)	(255)	13	(50)	(104)	(126)
55347	Town of Bridgewater	(221)	(569)	17	(105)	(221)	(269)
55350	Town of Wise	19	(350)	116	(10)	(156)	(205)
55351	Town of New Market	(49)	(99)	14	(11)	(49)	(62)
55353	Town of Rocky Mount	(55)	(425)	92	(14)	(150)	(197)
55355	Town of Luray	(28)	(268)	55	(17)	(85)	(109)
55357	Town of Strasburg	(108)	(392)	(48)	(137)	(159)	(174)
55360	Town of Dublin	37	(106)	48	(5)	(55)	(70)
55364	Town of Bedford	(100)	(709)	94	(84)	(276)	(335)
55367	Town of Broadway	(11)	(49)	(1)	(20)	(21)	(29)
55369	Town of Tazewell	(298)	(617)	12	(69)	(163)	(194)
55370	Town of Urbanna	(11)	(44)	9	(2)	(21)	(22)



Virginia Local Disability - Political Subdivisions

Appendix 39 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55371	Town of Bluefield	(62)	(367)	59	(46)	(126)	(145)
55372	Town of Weber City	31	2	11	4	(6)	(9)
55374	Town of Hurt	10	(37)	21	5	(22)	(27)
55375	Town of Waverly	(124)	(116)	(33)	(42)	2	2
55380	Town of Independence	46	(31)	22	3	(15)	(27)
55382	Town of Grundy	(72)	(208)	4	(36)	(63)	(76)
55384	Town of Louisa	(36)	(108)	(6)	(35)	(54)	(62)
55386	Town of Mt. Jackson	59	(100)	46	(9)	(60)	(73)
55388	Town of Jarratt	(21)	(6)	1	(1)	(2)	(2)
55389	Town of Pembroke	(4)	(51)	9	(6)	(27)	(30)
55395	Town of Round Hill	(14)	(99)	29	1	(12)	(17)
55398	Town of Saltville	8	(149)	21	(18)	(59)	(66)
55399	Town of Blackstone	(72)	(466)	103	(29)	(191)	(232)
55401	Southeastern Virginia Public Service Authority	(194)	(818)	133	(110)	(285)	(345)
55404	Appomattox Regional Library	(46)	(200)	7	(39)	(80)	(90)
55405	Staunton Redevelopment & Housing Authority	10	(75)	15	(9)	(26)	(28)
55409	Southside Regional Juvenile Group Home Commission	(13)	(24)	1	(5)	(10)	(11)
55413	Richmond Redevelopment & Housing Authority	(455)	(2,545)	336	(278)	(701)	(878)
55415	Chesapeake Redevelopment & Housing Authority	(41)	(470)	65	(55)	(155)	(189)
55417	Norfolk Airport Authority	(243)	(1,704)	180	(252)	(667)	(790)
55419	Hampton Redevelopment & Housing Authority	43	(156)	56	(1)	(50)	(63)
55420	Loudoun County Sanitation Authority	(877)	(6,287)	854	(958)	(2,535)	(3,041)
55421	Danville Redevelopment & Housing Authority	58	(349)	125	(5)	(156)	(198)
55424	Hopewell Redevelopment and Housing Authority	(1)	(174)	14	(58)	(93)	(103)
55426	Blacksburg-VPI Sanitation Authority	38	(23)	20	(3)	(30)	(31)
55427	Potomac River Fisheries Comm	5	(24)	5	(5)	(17)	(17)
55429	Alexandria Redevelopment & Housing Authority	(255)	(1,332)	108	(229)	(508)	(601)
55433	Norfolk Redevelopment & Housing Authority	(777)	(2,171)	61	(412)	(795)	(927)
55436	Riverside Regional Jail	(72)	(586)	137	(30)	(228)	(287)
55440	Shenandoah Valley Juvenile Detention Home	(607)	(1,119)	(64)	(255)	(368)	(425)
55445	Chesterfield County Health Center Commission	(509)	(2,308)	69	(603)	(1,059)	(1,219)
55447	Rappahannock Area Community Services Board	(2,080)	(7,183)	659	(1,177)	(2,747)	(3,252)
55449	Hampton Roads Planning District Commission	(132)	(610)	51	(84)	(177)	(223)
55458	Wytheville Redevelopment & Housing Authority	3	(14)	15	8	(2)	(5)
55459	Waynesboro Redevelopment and Housing Authority	23	(160)	44	(21)	(86)	(98)
55460	Region Ten Community Services Board	(1,638)	(6,209)	140	(1,116)	(2,407)	(2,808)
55462	LENOWISCO Planning District Commission	(13)	(45)	3	(6)	(18)	(24)
55469	Eastern Shore Community Services Board	(543)	(1,508)	131	(224)	(501)	(605)
55470	ANCHOR Commission	(20)	(78)	7	(11)	(10)	(18)
55473	Hampton Roads Transit	(804)	(5,291)	824	(718)	(2,141)	(2,589)
55476	Rockbridge Regional Library	(91)	(166)	(11)	(33)	(63)	(70)
55479	Cumberland Mountain Community Services	(439)	(2,306)	351	(271)	(822)	(1,003)
55482	Middle Peninsula/Northern Neck Public Service Authority	(1,294)	(3,471)	(72)	(754)	(1,347)	(1,551)
55486	Hampton Roads Workforce Council	227	(944)	540	150	(493)	(641)
55487	Capital Regional Airport Commission	(445)	(1,491)	118	(238)	(538)	(652)
55488	Northwestern Community Services Board	117	(2,264)	254	(513)	(1,009)	(1,196)
55491	Middle Peninsula Regional Security Center	(28)	(165)	51	(4)	(63)	(79)
55493	Planning Dis One Behavioral Health Svcs	47	1	21	(2)	(20)	(25)
55499	Eastern Shore Public Library	(13)	(125)	30	(7)	(47)	(64)
55504	Amherst County Public Schools	(64)	(513)	88	(61)	(184)	(227)
55507	Augusta County Public Schools	(223)	(879)	136	(102)	(328)	(394)
55508	Bath County Public Schools	(73)	(247)	11	(38)	(85)	(97)
55510	Bland County Public Schools	(54)	(159)	22	(21)	(62)	(72)
55512	Norfolk Public Schools	(990)	(3,819)	114	(764)	(1,474)	(1,724)
55515	Radford City Public Schools	(67)	(151)	6	(24)	(57)	(67)
55516	Caroline County Public Schools	(52)	(410)	62	(75)	(205)	(242)
55528	Essex County Public Schools	(69)	(223)	1	(60)	(104)	(119)
55533	Chesapeake City Public Schools	(876)	(4,621)	475	(685)	(1,725)	(2,083)
55534	Virginia Beach City Public Schools	(2,874)	(12,716)	1,773	(1,482)	(4,789)	(5,823)
55537	Goochland County Public Schools	32	(172)	115	39	(93)	(116)
55546	Isle of Wight County Public Schools	(42)	(519)	(16)	(122)	(274)	(307)
55552	Lee County Public Schools	(66)	(489)	125	(22)	(172)	(220)
55553	Loudoun County Public Schools	(1,196)	(17,038)	3,375	(1,486)	(6,512)	(8,016)
55557	Mathews County Public Schools	(26)	(189)	50	(1)	(68)	(83)
55562	Nelson County Public Schools	(125)	(384)	44	(49)	(135)	(155)
55583	Russell County Public Schools	(48)	(464)	83	(65)	(213)	(256)
55587	Southampton County Public Schools	(12)	(232)	65	(1)	(74)	(91)
55595	Washington County Public Schools	(69)	(638)	96	(88)	(261)	(308)
55599	York County Public Schools	(297)	(1,372)	186	(133)	(461)	(564)
55601	Bristol VA Public Schools	(106)	(484)	42	(91)	(208)	(244)
55606	Franklin City Public Schools	41	(161)	78	6	(85)	(109)
55614	Portsmouth City Public Schools	(496)	(2,137)	148	(351)	(808)	(962)



Virginia Local Disability - Political Subdivisions

Appendix 39 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55620	Suffolk City Public Schools	140	(1,770)	557	(29)	(798)	(986)
55638	Town of West Point Public Schools	110	32	37	(5)	(31)	(41)
55710	Valley Vocational-Technical Center	(7)	(31)	3	(5)	(13)	(17)
55711	New Horizons Regional Education Center	(20)	(71)	11	(7)	(21)	(25)
55713	Galax City Public Schools	49	(142)	81	5	(83)	(100)
55714	Norton City Public Schools	36	(65)	45	16	(31)	(39)
55802	Williamsburg-James City County Public Schools	(471)	(1,596)	127	(199)	(552)	(659)
55813	Buchanan County Public Schools	21	(432)	123	(28)	(189)	(242)
55851	Rapidan Service Authority	(56)	(387)	67	(41)	(144)	(183)
55852	Virginia Dare Soil and Water Conservation District	(4)	(29)	5	(4)	(12)	(12)
55853	Northern Neck Soil and Water Conservation District	8	(109)	51	14	(49)	(61)
55854	Orange County Broadband Authority	99	(240)	224	113	(137)	(186)
55855	Northern Virginia Soil and Water Conservation District	86	(121)	162	95	(83)	(114)
55856	Blue Ridge Resource Authority	53	(43)	42	4	(44)	(52)
55857	Peanut Soil and Water Conservation District	60	(2)	23	(9)	(24)	(31)
55858	Peumansend Creek Regional Jail Authority	107	(229)	171	84	24	0
55859	Williamsburg Area Transit Authority	187	(554)	153	7	(85)	(126)
55860	Middle Peninsula Juvenile Detention Commission	126	(490)	99	(13)	(77)	(109)
55861	Breaks Interstate Park Commission	41	(145)	(40)	(58)	(77)	(83)
55862	Crater Criminal Justice Training Academy	(74)	(127)	(20)	(37)	(55)	(57)
55863	Central Shenandoah Criminal Justice Training Academy	(27)	(35)	(15)	(17)	(21)	(21)
55864	New River Valley Emergency Comm Regional Authority	(126)	(463)	4	(115)	(145)	(174)
55865	Maury Service Authority	76	(260)	112	25	(87)	(105)
55866	Hampton Roads Transportation Accountability Commission	11	(23)	25	16	4	8
55867	Pamunkey Regional Library	28	(315)	58	(64)	(146)	(171)
55868	Northern Virginia Transportation Authority	(132)	(675)	95	(65)	(216)	(260)
55869	RSW Regional Jail Authority	(83)	(656)	179	(18)	(241)	(300)
55871	Portsmouth Redevelopment and Housing Authority	(428)	(844)	15	(121)	(272)	(328)
55872	Southwest Regional Recreation Authority	(23)	(283)	19	(65)	(120)	(140)
55873	Roanoke Redevelopment and Housing Authority	(260)	(882)	31	(224)	(426)	(489)
55880	Big Sandy Soil & Water & Conservation District	2	(7)	6	3	(5)	(6)
55884	Halifax Service Authority	(25)	(237)	21	(35)	(93)	(107)
55886	Russell County Public Service Authority	46	(73)	42	0	(39)	(45)
55891	Tidewater Soil and Water Conservation District	(8)	(30)	17	8	(1)	(7)
55893	Eastern Shore Soil & Water Conservation District	(20)	(25)	(9)	(13)	(17)	(15)
55896	Virginia Resources Authority	42	(75)	17	(26)	(44)	(51)
55899	Shenandoah Valley Regional Airport Commission	28	(18)	24	5	(20)	(25)
55906	Suffolk Redevelopment and Housing Authority	(183)	(380)	8	(49)	(104)	(120)
55922	Piedmont Regional Jail	(28)	(198)	17	(38)	(91)	(110)
55923	Nelson County Services Authority	(35)	(164)	23	(23)	(75)	(87)
55924	Coeburn-Norton-Wise Regional Water	(26)	(53)	13	9	(12)	(22)
55925	Fauquier County Water & Sanitation Authority	(114)	(687)	80	(116)	(267)	(321)
55926	Scott County Soil & Water Conservation District	(9)	(29)	4	6	(4)	(7)
55927	New River Resource Authority	28	(193)	47	(3)	(54)	(72)
55930	Petersburg Redevelopment And Housing Authority	(41)	(203)	15	(34)	(74)	(87)
55931	Central Rappahannock Regional Library	(55)	(944)	223	(59)	(347)	(423)
55934	Thomas Jefferson Soil & Water Conservation District	(70)	(234)	42	(25)	(78)	(96)
55938	Colonial Soil & Water Conservation District	(35)	(132)	13	(19)	(44)	(53)
55940	Monacan Soil And Water Conservation District	25	(11)	16	4	(16)	(20)
55941	Robert E. Lee Soil And Water Conservation District	(11)	(23)	20	13	5	(4)
55945	Lonesome Pine Regional Library	0	(66)	16	(6)	(21)	(23)
55951	Handley Regional Library	37	(90)	37	(3)	(42)	(50)
55954	Potomac And Rappahannock Transportation Commission	(773)	(2,968)	230	(513)	(1,239)	(1,463)
55957	Wise County Redevelopment and Housing Authority	8	(103)	37	0	(45)	(54)
55958	Prince William Soil & Water Conservation District	(7)	(82)	0	(17)	(29)	(38)
55959	Hampton Roads Regional Jail Authority	75	(585)	185	3	(268)	(334)
55960	Castlewood Water And Sewage Authority	(65)	(50)	(24)	(17)	(17)	(20)
55964	Virginia Biotechnology Research Partnership Authority	169	(142)	71	(39)	(117)	(140)
55967	Massanutten Regional Library	(22)	(211)	9	(44)	(90)	(100)
55969	Culpeper Soil And Water Conservation District	(15)	(58)	26	3	(36)	(39)
55972	Big Walker Soil & Water Conservation District	(7)	(24)	0	(4)	(11)	(10)
55973	Peter Francisco Soil & Water Conservation District	4	(5)	8	5	(5)	(7)
55974	Peaks of Otter Soil & Water Conservation District	(11)	(26)	0	(6)	(12)	(13)
55975	New River Soil & Water Conservation District	6	(19)	3	(2)	(6)	(7)
55978	Evergreen Soil And Water Conservation District	(37)	(30)	(10)	(12)	(4)	(8)
55982	Daniel Boone Soil And Water Conservation District	(32)	(50)	4	0	(15)	(20)
55985	Tazewell Soil And Water Conservation District	(4)	(22)	7	2	(13)	(13)
55988	Henricopolis Soil And Water Conservation District	(10)	(24)	1	(4)	(9)	(9)
55990	Roanoke River Service Authority	30	(76)	54	20	(14)	(22)
55991	Lee County Public Service Authority	(43)	(182)	4	(40)	(66)	(76)
55993	Ferrum Water And Sewage Authority	(1)	(5)	1	(1)	(2)	(3)
55994	Wise County Public Service Authority	30	(317)	145	24	(158)	(204)



Virginia Local Disability - Political Subdivisions

Appendix 39 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55995	Holston River Soil And Water Conservation District	12	(14)	4	(4)	(8)	(12)
55996	New River Valley Community Services Board	(1,971)	(7,755)	698	(1,226)	(2,865)	(3,406)
55999	Clinch Valley Soil & Water Conservation District	5	(53)	29	11	(9)	(8)
Total for VRS Virginia Local Disability Program - Political Subdivisions ⁽¹⁾		(42,944)	(265,742)	39,213	(32,867)	(102,381)	(124,157)

⁽¹⁾ Employer-level results may not add to VLDP - Political Subdivisions systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.



Virginia Local Disability - Political Subdivisions

Appendix 40 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
VRS Virginia Local Disability Program - Political Subdivisions - Plan Total⁽¹⁾		(587,949)	(1,608,997)	(843,038)	(2,280,200)
Employer Allocation					
55108	Bath County	(706)	(2,194)	(1,149)	(3,109)
55146	Isle of Wight County	(5,884)	(14,646)	(7,674)	(20,755)
55150	King William County	(2,856)	(6,478)	(3,394)	(9,180)
55162	Nelson County	(2,587)	(5,637)	(2,953)	(7,988)
55167	Nottoway County	(1,965)	(4,686)	(2,455)	(6,641)
55183	Russell County	(1,894)	(5,005)	(2,622)	(7,092)
55201	City of Bristol	(4,604)	(11,500)	(6,025)	(16,297)
55203	Town of St. Paul	(237)	(725)	(380)	(1,027)
55212	City of Norfolk	(13,202)	(117,824)	(61,734)	(166,974)
55214	City of Portsmouth	(28,456)	(67,646)	(35,443)	(95,864)
55215	City of Radford	(3,502)	(8,118)	(4,254)	(11,505)
55216	City of Richmond	(6,433)	(16,189)	(8,482)	(22,943)
55218	Town of Craigsville	(155)	(326)	(171)	(462)
55221	City of Williamsburg	(3,158)	(8,127)	(4,258)	(11,517)
55226	Town of Front Royal	(3,026)	(7,656)	(4,011)	(10,850)
55228	Town of Middletown	(300)	(681)	(357)	(965)
55229	Town of Chilhowie	(275)	(756)	(396)	(1,071)
55231	Town of Floyd	(180)	(623)	(326)	(883)
55232	City of Franklin	(3,237)	(9,325)	(4,886)	(13,215)
55233	City of Chesapeake	(57,700)	(157,548)	(82,547)	(223,270)
55234	City of Virginia Beach	(112,589)	(297,171)	(155,703)	(421,137)
55239	Town of Grottoes	(399)	(1,071)	(561)	(1,517)
55245	Town of Scottsville	(126)	(417)	(218)	(591)
55246	Town of Burkeville	(42)	(101)	(53)	(143)
55247	Town of Madison	(81)	(262)	(137)	(371)
55248	Town of Pennington Gap	(512)	(1,830)	(959)	(2,594)
55249	Town of La Crosse	(43)	(89)	(47)	(126)
55250	Town of Rich Creek	(175)	(441)	(231)	(625)
55255	Town of Brodnax	(41)	(84)	(44)	(119)
55256	Town of Mineral	(190)	(384)	(201)	(544)
55257	Town of Lebanon	(1,071)	(2,547)	(1,335)	(3,610)
55259	Town of Richlands	(1,226)	(2,535)	(1,328)	(3,592)
55260	Town of Haymarket	(313)	(587)	(308)	(832)
55262	Town of Troutville	(89)	(160)	(84)	(226)
55263	Town of Buchanan	(192)	(426)	(223)	(604)
55264	Town of Eastville	0	(18)	(9)	(25)
55265	Town of Occoquan	(303)	(773)	(405)	(1,095)
55266	Town of Farmville	(2,140)	(6,735)	(3,529)	(9,544)
55267	Town of Glade Spring	0	(329)	(172)	(466)
55301	Town of Dumfries	(998)	(2,962)	(1,552)	(4,197)
55302	Town of Iron Gate	(32)	(67)	(35)	(95)
55303	Town of Montross	(38)	(177)	(93)	(252)
55309	Town of Colonial Beach	(1,619)	(3,854)	(2,019)	(5,461)
55311	Town of Brookneal	(79)	(233)	(122)	(331)
55312	Town of Hamilton	(9)	0	0	0
55314	Town of Jonesville	(105)	(354)	(186)	(502)
55315	Town of Wytheville	(3,036)	(8,016)	(4,200)	(11,359)
55322	Town of Glasgow	(34)	(19)	(10)	(27)
55323	Town of Marion	(1,001)	(2,652)	(1,390)	(3,759)
55328	Town of Wakefield	(195)	(541)	(283)	(767)
55329	Town of Leesburg	(10,352)	(28,530)	(14,948)	(40,431)
55330	Town of Chatham	(215)	(530)	(277)	(750)
55334	Town of Boydton	(102)	(419)	(219)	(594)
55336	Town of McKenney	(63)	(238)	(125)	(337)
55338	Town of Quantico	(55)	(119)	(62)	(169)
55341	Town of Chincoteague	(316)	(1,037)	(543)	(1,469)
55344	Town of Stanley	(204)	(415)	(218)	(589)
55345	Town of Hillsville	(834)	(2,077)	(1,088)	(2,944)
55346	Town of Elkton	(677)	(1,418)	(743)	(2,009)
55347	Town of Bridgewater	(1,210)	(2,883)	(1,510)	(4,085)
55350	Town of Wise	(783)	(2,686)	(1,407)	(3,807)
55351	Town of New Market	(289)	(600)	(314)	(850)
55353	Town of Rocky Mount	(1,008)	(2,571)	(1,347)	(3,644)
55355	Town of Luray	(564)	(1,656)	(868)	(2,347)
55357	Town of Strasburg	(744)	(1,934)	(1,013)	(2,741)
55360	Town of Dublin	(325)	(1,000)	(524)	(1,417)



Virginia Local Disability - Political Subdivisions

Appendix 40 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55364	Town of Bedford	(1,604)	(4,093)	(2,145)	(5,801)
55367	Town of Broadway	(115)	(323)	(169)	(458)
55369	Town of Tazewell	(1,032)	(2,432)	(1,274)	(3,447)
55370	Town of Urbanna	(84)	(297)	(156)	(421)
55371	Town of Bluefield	(709)	(2,341)	(1,226)	(3,317)
55372	Town of Weber City	(128)	(125)	(65)	(177)
55374	Town of Hurt	(147)	(355)	(186)	(503)
55375	Town of Waverly	(140)	(322)	(169)	(457)
55380	Town of Independence	(267)	(359)	(188)	(509)
55382	Town of Grundy	(393)	(993)	(520)	(1,407)
55384	Town of Louisa	(247)	(574)	(301)	(814)
55386	Town of Mt. Jackson	(420)	(1,066)	(559)	(1,511)
55388	Town of Jarratt	0	(34)	(18)	(49)
55389	Town of Pembroke	(125)	(342)	(179)	(485)
55395	Town of Round Hill	(214)	(656)	(344)	(930)
55398	Town of Saltville	(200)	(863)	(452)	(1,223)
55399	Town of Blackstone	(1,080)	(2,981)	(1,562)	(4,225)
55401	Southeastern Virginia Public Service Authority	(2,027)	(5,267)	(2,760)	(7,465)
55404	Appomattox Regional Library	(488)	(1,073)	(562)	(1,520)
55405	Staunton Redevelopment & Housing Authority	(167)	(512)	(268)	(725)
55409	Southside Regional Juvenile Group Home Commission	(56)	(130)	(68)	(184)
55413	Richmond Redevelopment & Housing Authority	(5,299)	(14,348)	(7,518)	(20,333)
55415	Chesapeake Redevelopment & Housing Authority	(1,231)	(2,769)	(1,451)	(3,924)
55417	Norfolk Airport Authority	(3,528)	(9,774)	(5,121)	(13,851)
55419	Hampton Redevelopment & Housing Authority	(495)	(1,224)	(641)	(1,735)
55420	Loudoun County Sanitation Authority	(15,228)	(39,234)	(20,557)	(55,600)
55421	Danville Redevelopment & Housing Authority	(910)	(2,759)	(1,446)	(3,910)
55424	Hopewell Redevelopment and Housing Authority	(662)	(1,329)	(696)	(1,883)
55426	Blacksburg-VPI Sanitation Authority	(137)	(363)	(190)	(514)
55427	Potomac River Fisheries Comm	(18)	(213)	(112)	(302)
55429	Alexandria Redevelopment & Housing Authority	(3,201)	(7,590)	(3,977)	(10,757)
55433	Norfolk Redevelopment & Housing Authority	(4,831)	(11,069)	(5,800)	(15,686)
55436	Riverside Regional Jail	(1,512)	(3,744)	(1,961)	(5,305)
55440	Shenandoah Valley Juvenile Detention Home	(1,926)	(4,834)	(2,533)	(6,850)
55445	Chesterfield County Health Center Commission	(5,977)	(13,948)	(7,308)	(19,767)
55447	Rappahannock Area Community Services Board	(17,712)	(41,120)	(21,545)	(58,273)
55449	Hampton Roads Planning District Commission	(1,115)	(3,237)	(1,696)	(4,588)
55458	Wytheville Redevelopment & Housing Authority	(80)	(151)	(79)	(214)
55459	Waynesboro Redevelopment and Housing Authority	(462)	(1,304)	(683)	(1,848)
55460	Region Ten Community Services Board	(13,213)	(30,374)	(15,914)	(43,045)
55462	LENOWISCO Planning District Commission	(76)	(259)	(135)	(366)
55469	Eastern Shore Community Services Board	(3,583)	(8,252)	(4,323)	(11,694)
55470	ANCHOR Commission	(138)	(402)	(211)	(569)
55473	Hampton Roads Transit	(12,508)	(33,477)	(17,540)	(47,442)
55476	Rockbridge Regional Library	(274)	(641)	(336)	(908)
55479	Cumberland Mountain Community Services	(5,357)	(13,948)	(7,308)	(19,767)
55482	Middle Peninsula/Northern Neck Public Service Authority	(7,241)	(16,372)	(8,578)	(23,202)
55486	Hampton Roads Workforce Council	(2,815)	(8,354)	(4,377)	(11,839)
55487	Capital Regional Airport Commission	(2,611)	(8,153)	(4,272)	(11,554)
55488	Northwestern Community Services Board	(7,336)	(15,442)	(8,091)	(21,883)
55491	Middle Peninsula Regional Security Center	(544)	(1,194)	(626)	(1,693)
55493	Planning Dis One Behavioral Health Svcs	(150)	(340)	(178)	(482)
55499	Eastern Shore Public Library	(286)	(819)	(429)	(1,161)
55504	Amherst County Public Schools	(1,244)	(3,253)	(1,704)	(4,610)
55507	Augusta County Public Schools	(1,836)	(5,359)	(2,808)	(7,595)
55508	Bath County Public Schools	(422)	(1,232)	(646)	(1,746)
55510	Bland County Public Schools	(91)	(971)	(509)	(1,376)
55512	Norfolk Public Schools	(7,893)	(20,094)	(10,528)	(28,476)
55515	Radford City Public Schools	(222)	(760)	(398)	(1,077)
55516	Caroline County Public Schools	(894)	(2,794)	(1,464)	(3,960)
55528	Essex County Public Schools	(364)	(1,296)	(679)	(1,837)
55533	Chesapeake City Public Schools	(9,683)	(26,307)	(13,784)	(37,281)
55534	Virginia Beach City Public Schools	(26,139)	(74,288)	(38,923)	(105,278)
55537	Goochland County Public Schools	(680)	(1,595)	(836)	(2,261)
55546	Isle of Wight County Public Schools	(782)	(2,518)	(1,320)	(3,569)
55552	Lee County Public Schools	(1,418)	(3,271)	(1,714)	(4,636)
55553	Loudoun County Public Schools	(39,394)	(108,126)	(56,653)	(153,231)
55557	Mathews County Public Schools	(600)	(1,217)	(638)	(1,724)



Virginia Local Disability - Political Subdivisions

Appendix 40 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55562	Nelson County Public Schools	(746)	(2,107)	(1,104)	(2,986)
55583	Russell County Public Schools	(1,367)	(3,154)	(1,652)	(4,469)
55587	Southampton County Public Schools	(535)	(1,516)	(794)	(2,148)
55595	Washington County Public Schools	(1,491)	(3,998)	(2,095)	(5,665)
55599	York County Public Schools	(3,142)	(7,617)	(3,991)	(10,795)
55601	Bristol VA Public Schools	(1,280)	(2,922)	(1,531)	(4,141)
55606	Franklin City Public Schools	(666)	(1,457)	(763)	(2,064)
55614	Portsmouth City Public Schools	(4,618)	(11,527)	(6,040)	(16,336)
55620	Suffolk City Public Schools	(4,862)	(12,738)	(6,674)	(18,051)
55638	Town of West Point Public Schools	(322)	(560)	(294)	(794)
55710	Valley Vocational-Technical Center	(33)	(181)	(95)	(257)
55711	New Horizons Regional Education Center	(192)	(409)	(214)	(579)
55713	Galax City Public Schools	(560)	(1,469)	(770)	(2,081)
55714	Norton City Public Schools	(273)	(649)	(340)	(920)
55802	Williamsburg-James City County Public Schools	(3,302)	(8,068)	(4,227)	(11,433)
55813	Buchanan County Public Schools	(1,027)	(3,209)	(1,682)	(4,548)
55851	Rapidan Service Authority	0	(2,396)	(1,256)	(3,396)
55852	Virginia Dare Soil and Water Conservation District	0	(180)	(94)	(255)
55853	Northern Neck Soil and Water Conservation District	(153)	(845)	(443)	(1,198)
55854	Orange County Broadband Authority	(833)	(2,448)	(1,283)	(3,469)
55855	Northern Virginia Soil and Water Conservation District	(644)	(1,494)	(783)	(2,117)
55856	Blue Ridge Resource Authority	(215)	(690)	(361)	(977)
55857	Peanut Soil and Water Conservation District	(174)	(447)	(234)	(633)
55858	Peumansend Creek Regional Jail Authority	(885)	(2,019)	(1,058)	(2,862)
55859	Williamsburg Area Transit Authority	(1,385)	(3,499)	(1,833)	(4,959)
55860	Middle Peninsula Juvenile Detention Commission	(1,033)	(2,766)	(1,449)	(3,919)
55861	Breaks Interstate Park Commission	(210)	(461)	(241)	(653)
55862	Crater Criminal Justice Training Academy	(214)	(476)	(250)	(675)
55863	Central Shenandoah Criminal Justice Training Academy	(48)	(45)	(24)	(64)
55864	New River Valley Emergency Comm Regional Authority	(1,198)	(2,599)	(1,362)	(3,683)
55865	Maury Service Authority	(817)	(1,958)	(1,026)	(2,775)
55866	Hampton Roads Transportation Accountability Commission	(106)	(250)	(131)	(354)
55867	Pamunkey Regional Library	(858)	(2,364)	(1,239)	(3,351)
55868	Northern Virginia Transportation Authority	(1,285)	(3,819)	(2,001)	(5,413)
55869	RSW Regional Jail Authority	(1,591)	(4,408)	(2,310)	(6,247)
55871	Portsmouth Redevelopment and Housing Authority	(1,509)	(3,710)	(1,944)	(5,257)
55872	Southwest Regional Recreation Authority	(617)	(1,799)	(943)	(2,550)
55873	Roanoke Redevelopment and Housing Authority	(2,282)	(5,318)	(2,786)	(7,537)
55880	Big Sandy Soil & Water & Conservation District	(19)	(66)	(35)	(94)
55884	Halifax Service Authority	(613)	(1,330)	(697)	(1,884)
55886	Russell County Public Service Authority	(333)	(802)	(420)	(1,137)
55891	Tidewater Soil and Water Conservation District	(87)	(208)	(109)	(295)
55893	Eastern Shore Soil & Water Conservation District	0	(86)	(45)	(122)
55896	Virginia Resources Authority	(264)	(732)	(384)	(1,037)
55899	Shenandoah Valley Regional Airport Commission	(120)	(331)	(173)	(469)
55906	Suffolk Redevelopment and Housing Authority	(703)	(1,576)	(826)	(2,234)
55922	Piedmont Regional Jail	(393)	(1,182)	(619)	(1,675)
55923	Nelson County Services Authority	(460)	(1,017)	(533)	(1,442)
55924	Coeburn-Norton-Wise Regional Water	(85)	(216)	(113)	(306)
55925	Fauquier County Water & Sanitation Authority	(1,613)	(4,238)	(2,221)	(6,006)
55926	Scott County Soil & Water Conservation District	(36)	(72)	(38)	(103)
55927	New River Resource Authority	(377)	(1,193)	(625)	(1,690)
55930	Petersburg Redevelopment And Housing Authority	(368)	(1,129)	(591)	(1,600)
55931	Central Rappahannock Regional Library	(2,772)	(6,273)	(3,287)	(8,890)
55934	Thomas Jefferson Soil & Water Conservation District	(414)	(1,452)	(761)	(2,058)
55938	Colonial Soil & Water Conservation District	(306)	(749)	(392)	(1,061)
55940	Monacan Soil And Water Conservation District	(99)	(262)	(137)	(371)
55941	Robert E. Lee Soil And Water Conservation District	(92)	(223)	(117)	(316)
55945	Lonesome Pine Regional Library	(106)	(446)	(234)	(632)
55951	Handley Regional Library	(360)	(842)	(441)	(1,193)
55954	Potomac And Rappahannock Transportation Commission	(6,481)	(16,674)	(8,737)	(23,630)
55957	Wise County Redevelopment and Housing Authority	(300)	(797)	(418)	(1,129)
55958	Prince William Soil & Water Conservation District	(120)	(427)	(224)	(605)
55959	Hampton Roads Regional Jail Authority	(1,636)	(4,062)	(2,128)	(5,756)
55960	Castlewood Water And Sewage Authority	0	0	0	0
55964	Virginia Biotechnology Research Partnership Authority	(806)	(1,874)	(982)	(2,656)
55967	Massanutten Regional Library	(551)	(1,162)	(609)	(1,647)
55969	Culpeper Soil And Water Conservation District	(180)	(501)	(263)	(711)



Virginia Local Disability - Political Subdivisions

Appendix 40 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55972	Big Walker Soil & Water Conservation District	(51)	(131)	(69)	(186)
55973	Peter Francisco Soil & Water Conservation District	(29)	(68)	(36)	(97)
55974	Peaks of Otter Soil & Water Conservation District	(58)	(137)	(72)	(195)
55975	New River Soil & Water Conservation District	(43)	(111)	(58)	(158)
55978	Evergreen Soil And Water Conservation District	(57)	(30)	(16)	(43)
55982	Daniel Boone Soil And Water Conservation District	(84)	(191)	(100)	(271)
55985	Tazewell Soil And Water Conservation District	(68)	(153)	(80)	(217)
55988	Henricopolis Soil And Water Conservation District	(51)	(125)	(66)	(177)
55990	Roanoke River Service Authority	(308)	(752)	(394)	(1,066)
55991	Lee County Public Service Authority	(471)	(1,011)	(530)	(1,433)
55993	Ferrum Water And Sewage Authority	0	(32)	(17)	(45)
55994	Wise County Public Service Authority	(850)	(2,572)	(1,348)	(3,645)
55995	Holston River Soil And Water Conservation District	(38)	(179)	(94)	(254)
55996	New River Valley Community Services Board	(18,942)	(43,680)	(22,886)	(61,901)
55999	Clinch Valley Soil & Water Conservation District	(195)	(437)	(229)	(620)
Total for VRS Virginia Local Disability Program - Political Subdivisions ⁽¹⁾		(587,949)	(1,608,997)	(843,038)	(2,280,200)

⁽¹⁾ Employer-level results may not add to VLDP - Political Subdivisions systemwide results due to rounding.



Line of Duty Act

Appendix 41 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023
		Pay-as-you-go Rate (\$722.55 per FTE)	Employer Allocation Percentage	Pay-as-you-go Rate (\$681.84 per FTE)	Employer Allocation Percentage
21156	State Police Troopers - SPORS	\$ 1,362,007	9.88930%	\$ 1,285,268	9.68520%
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	16,619	0.12067%	15,682	0.11817%
30123b	Department of Military Affairs -Army National Guard	909,505	6.60376%	874,570	6.59030%
30123c	Department of Military Affairs -Air National Guard	367,421	2.66778%	294,688	2.22061%
30127	Virginia Department of Emergency Management	7,226	0.05246%	6,818	0.05138%
30154	Virginia Department of Motor Vehicles	52,746	0.38298%	39,547	0.29801%
30172	Virginia State Lottery	5,780	0.04197%	5,455	0.04110%
30199	Conservation & Recreation	71,532	0.51938%	62,729	0.47269%
30407	Virginia Port Authority	28,179	0.20461%	25,910	0.19524%
30411	Department of Forestry	98,989	0.71874%	87,957	0.66280%
70156	Department Of State Police	5,058	0.03672%	4,773	0.03597%
70203	Woodrow Wilson Rehabilitation Center	2,890	0.02099%	4,091	0.03083%
70204	College Of William and Mary	15,174	0.11017%	13,637	0.10276%
70207	University Of Virginia - Academic	41,185	0.29904%	37,501	0.28259%
70208	Virginia Polytechnic Institute & State University- Academic	33,960	0.24658%	32,046	0.24149%
70211	Virginia Military Institute	8,671	0.06296%	7,500	0.05652%
70212	Virginia State University	9,393	0.06820%	8,864	0.06679%
70213	Norfolk State University	10,116	0.07345%	8,864	0.06679%
70214	Longwood University	14,451	0.10493%	12,273	0.09248%
70215	University Of Mary Washington	11,561	0.08394%	8,864	0.06679%
70216	James Madison University	32,515	0.23608%	26,592	0.20038%
70217	Radford University	13,728	0.09968%	13,637	0.10276%
70221	Old Dominion University	30,347	0.22035%	26,592	0.20038%
70236	Virginia Commonwealth University - Academic	52,746	0.38298%	62,047	0.46756%
70241	Richard Bland College	15,896	0.11542%	8,182	0.06166%
70242	Christopher Newport University	12,283	0.08919%	14,319	0.10790%
70246	University of Virginia College At Wise	5,780	0.04197%	5,455	0.04110%
70247	George Mason University	29,805	0.21641%	28,126	0.21194%
70280	Northern Virginia Community College	28,902	0.20985%	32,046	0.24149%
70282	Piedmont Virginia Community College	1,445	0.01049%	1,364	0.01027%
70283	J. Sargeant Reynolds Community College	8,671	0.06296%	6,137	0.04624%
70286	Virginia Western Community College	6,503	0.04722%	5,455	0.04110%
70291	Blue Ridge Community College	0	0.00000%	682	0.00514%
70292	Central Virginia Community College	3,613	0.02623%	3,409	0.02569%
70293	Virginia Peninsula Community College	5,058	0.03672%	3,409	0.02569%
70294	Southwest Virginia Community College	2,890	0.02099%	2,727	0.02055%
70296	Virginia Highlands Community College	1,445	0.01049%	1,364	0.01027%
70297	Germanna Community College	1,445	0.01049%	1,364	0.01027%
70298	Laurel Ridge Community College	7,948	0.05771%	7,500	0.05652%
70299	Mountain Empire Community College	1,445	0.01049%	1,364	0.01027%
70402	Marine Resources Commission	49,133	0.35675%	47,047	0.35452%
70403	Department of Wildlife Resources	98,267	0.71350%	104,322	0.78611%
70961	Division of Capitol Police	44,076	0.32003%	42,274	0.31855%
70999	Alcoholic Beverage Control Board	64,307	0.46692%	57,956	0.43673%
70716	Correctional Center For Women	162,574	1.18042%	147,277	1.10980%
70718	Bland Correctional Center	140,175	1.01778%	137,050	1.03274%
70733	Sussex I Correctional Center	172,689	1.25387%	145,232	1.09439%
70734	Sussex II Correctional Center	165,464	1.20141%	220,916	1.66471%
70735	Wallen Ridge Correctional Center	241,332	1.75227%	278,873	2.10144%
70737	St. Brides Correctional Center	133,672	0.97057%	117,276	0.88373%
70741	Red Onion State Prison	247,112	1.79424%	223,644	1.68526%
70743	Fluvanna Women's' Correctional Center	169,077	1.22764%	141,141	1.06356%
70745	Nottoway Correctional Center	204,482	1.48471%	186,142	1.40267%
70747	Marion Correctional Treatment Center	117,776	0.85515%	120,686	0.90942%
70749	Buckingham Correctional Center	171,244	1.24338%	164,323	1.23826%
70752	Deep Meadow Correctional Center	325,870	2.36609%	334,783	2.52275%
70753	Deerfield Correctional Center	179,915	1.30633%	210,007	1.58250%
70754	Augusta Correctional Center	168,354	1.22239%	154,778	1.16632%
70756	Adult Regional Office	39,740	0.28855%	49,774	0.37507%
70757	Department of Corrections	82,371	0.59808%	81,139	0.61142%
70761	Eastern Reg Corr Field Unit	65,752	0.47741%	68,184	0.51380%
70767	Adult Community Service	124,279	0.90237%	272,736	2.05520%
70768	Keen Mountain Correctional Center	155,348	1.12796%	191,597	1.44377%
70769	Greensville Correctional Center	380,784	2.76481%	351,148	2.64607%



Line of Duty Act

Appendix 41 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023
		Pay-as-you-go Rate (722.55 per FTE)	Employer Allocation Percentage	Pay-as-you-go Rate (681.84 per FTE)	Employer Allocation Percentage
70770	Dillwyn Correctional Center	161,851	1.17517%	159,551	1.20229%
70771	Indian Creek Correctional Center	117,776	0.85515%	128,186	0.96594%
70772	Haynesville Correctional Center	189,308	1.37453%	171,824	1.29478%
70773	Coffeewood Correctional Center	125,724	0.91286%	104,322	0.78611%
70774	Lunenburg Correctional Center	129,336	0.93909%	141,141	1.06356%
70775	Pocahontas State Correctional Center	137,285	0.99680%	160,914	1.21257%
70776	Green Rock Correctional Center	132,949	0.96532%	116,595	0.87860%
70779	Sussex State Prison Complex	0	0.00000%	32,728	0.24662%
70785	Grayson County Correctional Center	164,019	1.19091%	191,597	1.44377%
50001	Arlington County	665,107	4.82923%	636,157	4.79375%
55201	Bristol, City	127,169	0.92335%	93,412	0.70390%
55113	Buchanan County	67,198	0.48791%	63,411	0.47783%
55233	Chesapeake, City	916,013	6.65101%	822,640	6.19899%
55224	Falls Church, City	39,560	0.28724%	38,013	0.28644%
55232	Franklin, City	71,894	0.52201%	69,548	0.52408%
55136	Gloucester County	106,396	0.77252%	95,969	0.72317%
55139	Greene County	53,108	0.38561%	56,763	0.42774%
55152	Lee County	57,443	0.41709%	52,502	0.39563%
55332	Manassas, City	109,647	0.79613%	99,549	0.75015%
55236	Manassas Park, City	39,740	0.28855%	36,138	0.27231%
55235	Norton, City	25,470	0.18493%	25,739	0.19396%
55167	Nottoway County	42,089	0.30560%	19,944	0.15029%
55213	Petersburg, City	157,697	1.14501%	134,834	1.01604%
55214	Portsmouth, City	412,757	2.99696%	370,239	2.78993%
55215	Radford, City	68,642	0.49840%	64,604	0.48682%
55183	Russell County	64,669	0.46955%	61,195	0.46113%
55220	Suffolk, City	361,456	2.62447%	351,318	2.64735%
55234	Virginia Beach, City	1,347,919	9.78701%	1,245,381	9.38453%
55221	Williamsburg, City	62,501	0.45381%	56,593	0.42645%
55222	Winchester, City	123,195	0.89450%	117,106	0.88245%
55197	Wise County	80,926	0.58759%	74,661	0.56261%
55487	Capital Region Airport Commission	26,734	0.19411%	26,592	0.20038%
55417	Norfolk Airport Authority	42,630	0.30953%	40,910	0.30828%
55922	Piedmont Regional Jail	57,081	0.41446%	49,092	0.36994%
55861	Breaks Interstate Park	1,445	0.01049%	1,364	0.01028%
55899	Shenandoah Valley Regional Airport	8,129	0.05902%	7,671	0.05780%
55858	Peumansend Creek Regional Jail Authority	45,521	0.33052%	38,865	0.29286%
55300	Abingdon, Town	19,509	0.14165%	19,092	0.14386%
50005	Appalachia, Town	0	0.00000%	0	0.00000%
55354	Big Stone Gap, Town	7,948	0.05771%	5,455	0.04110%
50025	Boones Mill, Town	2,168	0.01574%	852	0.00642%
55334	Boydton, Town	0	0.00000%	0	0.00000%
55255	Brodnax, Town	1,445	0.01049%	682	0.00514%
55330	Chatham, Town	1,445	0.01049%	2,046	0.01541%
55327	Christiansburg, Town	75,507	0.54824%	72,105	0.54334%
55378	Courtland, Town	2,168	0.01574%	1,364	0.01028%
55301	Dumfries, Town	8,671	0.06296%	9,546	0.07193%
55226	Front Royal, Town	26,012	0.18887%	24,546	0.18497%
55382	Grundy, Town	5,058	0.03672%	4,773	0.03597%
55374	Hurt, Town	723	0.00525%	1,364	0.01028%
55380	Independence, Town	4,335	0.03148%	4,773	0.03597%
55314	Jonesville, Town	1,445	0.01049%	1,364	0.01028%
55249	LaCrosse, Town	1,445	0.01049%	1,364	0.01028%
55355	Luray, Town	18,064	0.13116%	17,046	0.12845%
55397	Orange, Town	11,200	0.08132%	9,887	0.07450%
55389	Pembroke, Town	2,890	0.02099%	2,727	0.02055%
50026	Pocahontas, Town	1,445	0.01049%	1,364	0.01028%
55238	Pound, Town	0	0.00000%	1,364	0.01028%
55338	Quantico, Town	1,626	0.01180%	1,534	0.01156%
55306	Remington, Town	1,987	0.01443%	1,875	0.01413%
55259	Richlands, Town	36,128	0.26232%	30,683	0.23121%
55245	Scottsville, Town	3,071	0.02230%	2,898	0.02184%
55310	Smithfield, Town	13,728	0.09968%	12,955	0.09762%
55304	South Boston, Town	27,457	0.19936%	27,274	0.20552%



Line of Duty Act

Appendix 41 - Proportionate Share of Contributions

Employer Code	Employer	2022	2022	2023	2023
		Pay-as-you-go Rate (722.55 per FTE)	Employer Allocation Percentage	Pay-as-you-go Rate (681.84 per FTE)	Employer Allocation Percentage
55369	Tazewell, Town	34,863	0.25313%	32,217	0.24277%
55317	Vienna, Town	27,457	0.19936%	25,910	0.19524%
55375	Waverly, Town	0	0.00000%	0	0.00000%
55372	Weber City, Town	4,335	0.03148%	2,727	0.02055%
55321	Woodstock, Town	12,283	0.08919%	13,637	0.10276%
55315	Wytheville, Town	39,018	0.28330%	42,956	0.32370%
55869	Rsw Regional Jail Authority	0	0.00000%	0	0.00000%
Total for VRS Line of Duty Act ⁽¹⁾		\$ 13,772,532	100.00005%	\$ 13,270,554	100.00000%

⁽¹⁾ Employer-level results may not add to Line of Duty Act systemwide results due to rounding.



Line of Duty Act

Appendix 42 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Line of Duty Act Total⁽¹⁾		21,384,457	0	89,044,385	50,418,571	160,847,413	75,488,997	1,172,836	82,667,552	50,417,020	209,746,405	53,535,544	191	53,535,735
Employer Allocation														
21156	State Police Troopers - SPORS	2,071,128	0	8,624,127	657,761	11,353,016	7,311,261	113,592	8,006,518	1,928,370	17,359,741	5,185,025	(274,833)	4,910,192
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	25,270	0	105,224	6,115	136,609	89,205	1,386	97,688	14,043	202,322	63,263	(376)	62,887
30123b	Department of Military Affairs -Army National Guard	1,409,300	0	5,868,292	1,570,044	8,847,636	4,974,952	77,293	5,448,040	1,751,481	12,251,766	3,528,153	(11,732)	3,516,421
30123c	Department of Military Affairs -Air National Guard	474,865	0	1,977,328	4,515,726	6,967,919	1,676,316	26,044	1,835,724	1,672,806	5,210,890	1,188,816	412,883	1,601,699
30127	Virginia Department of Emergency Management	10,987	0	45,751	13,067	69,805	38,786	603	42,475	8,424	90,288	27,507	1,233	28,740
30154	Virginia Department of Motor Vehicles	63,728	0	265,361	81,694	410,783	224,965	3,495	246,358	403,146	877,964	159,541	(34,944)	124,597
30172	Virginia State Lottery	8,789	0	36,597	19,261	64,647	31,026	482	33,976	3,763	69,247	22,003	3,178	25,181
30199	Conservation & Recreation	101,082	0	420,904	143,581	665,567	356,829	5,544	390,761	340,448	1,093,582	253,057	(28,910)	224,147
30407	Virginia Port Authority	41,751	0	173,850	75,072	290,673	147,385	2,290	161,400	38,915	349,990	104,523	13,986	118,509
30411	Department of Forestry	141,736	0	590,186	104,121	836,043	500,341	7,774	547,921	343,649	1,399,685	354,834	(49,368)	305,466
70156	Department Of State Police	7,692	0	32,029	8,077	47,798	27,153	422	29,736	88,566	145,877	19,257	(12,980)	6,277
70203	Woodrow Wilson Rehabilitation Center	6,593	0	27,452	42,770	76,815	23,273	362	25,486	53,680	102,801	16,505	(1,834)	14,671
70204	College Of William and Mary	21,975	0	91,502	67,233	180,710	77,572	1,205	84,949	48,773	212,499	55,013	5,595	60,608
70207	University Of Virginia - Academic	60,430	0	251,631	167,357	479,418	213,324	3,314	233,610	111,929	562,177	151,286	9,526	160,812
70208	Virginia Polytechnic Institute & State University- Academic	51,641	0	215,033	73,019	339,693	182,298	2,832	199,634	68,855	453,619	129,283	(970)	128,313
70211	Virginia Military Institute	12,086	0	50,328	49,131	111,545	42,666	663	46,724	43,081	133,134	30,258	3,702	33,960
70212	Virginia State University	14,283	0	59,473	10,504	84,260	50,419	783	55,214	44,039	150,455	35,756	(6,288)	29,468
70213	Norfolk State University	14,283	0	59,473	28,533	102,289	50,419	783	55,214	168,405	274,821	35,756	(13,400)	22,356
70214	Longwood University	19,776	0	82,348	63,998	166,122	69,812	1,085	76,451	57,518	204,866	49,510	7,434	56,944
70215	University Of Mary Washington	14,283	0	59,473	32,216	105,972	50,419	783	55,214	105,651	212,067	35,756	(4,117)	31,639
70216	James Madison University	42,850	0	178,427	203,826	425,103	151,265	2,350	165,649	241,220	560,484	107,275	11,250	118,525
70217	Radford University	21,975	0	91,502	19,937	133,414	77,572	1,205	84,949	52,952	216,678	55,013	(3,067)	51,946
70221	Old Dominion University	42,850	0	178,427	58,262	279,539	151,265	2,350	165,649	148,303	467,567	107,275	(5,458)	101,817
70236	Virginia Commonwealth University - Academic	99,985	0	416,336	462,297	978,618	352,956	5,484	386,520	411,005	1,155,965	250,311	(3,725)	246,586
70241	Richard Bland College	13,186	0	54,905	203,585	271,676	46,547	723	50,973	249,105	347,348	33,010	5,785	38,795
70242	Christopher Newport University	23,074	0	96,079	108,962	228,115	81,453	1,265	89,198	66,021	237,937	57,765	1,012	58,777
70246	University of Virginia College At Wise	8,789	0	36,597	6,885	52,271	31,026	482	33,976	19,732	85,216	22,003	5,25	22,528
70247	George Mason University	45,322	0	188,721	96,389	330,432	159,991	2,486	175,206	160,370	498,053	113,463	(15,682)	97,781
70280	Northern Virginia Community College	51,641	0	215,033	174,351	441,025	182,298	2,832	199,634	152,561	537,325	129,283	(2,472)	126,811
70282	Piedmont Virginia Community College	2,196	0	9,145	127	11,468	7,753	120	8,490	16,728	33,091	5,498	(2,146)	3,352
70283	J. Sargeant Reynolds Community College	9,888	0	41,174	21,087	72,149	34,906	542	38,225	101,142	174,815	24,755	(10,583)	14,172
70286	Virginia Western Community College	8,789	0	36,597	16,803	62,189	31,026	482	33,976	31,460	96,944	22,003	(2,554)	19,449
70291	Blue Ridge Community College	1,099	0	4,577	18,974	24,650	3,880	60	4,249	15,687	23,876	2,752	104	2,856
70292	Central Virginia Community College	5,494	0	22,876	18,990	47,360	19,393	301	21,237	15,922	56,853	13,753	1,366	15,119
70293	Virginia Peninsula Community College	5,494	0	22,876	17,310	45,680	19,393	301	21,237	81,192	122,123	13,753	(5,419)	8,334
70294	Southwest Virginia Community College	4,395	0	18,299	15,942	38,636	15,513	241	16,988	15,388	48,130	11,002	25	11,027
70296	Virginia Highlands Community College	2,196	0	9,145	46,805	58,146	7,753	120	8,490	57,611	73,974	5,498	1,864	7,362
70297	Germanna Community College	2,196	0	9,145	211	11,552	7,753	120	8,490	14,411	30,774	5,498	(1,832)	3,666
70298	Laurel Ridge Community College	12,086	0	50,328	119,065	181,479	42,666	663	46,724	69,642	159,695	30,258	15,464	45,722
70299	Mountain Empire Community College	2,196	0	9,145	22,752	34,093	7,753	120	8,490	14,063	30,426	5,498	1,981	7,479
70402	Marine Resources Commission	75,812	0	315,680	20,248	411,740	267,624	4,158	293,073	58,309	623,164	189,794	(9,400)	180,394
70403	Department of Wildlife Resources	168,105	0	699,987	460,879	1,328,971	593,427	9,220	649,858	579,606	1,832,111	420,848	708	421,556
70961	Division of Capital Police	68,120	0	283,651	56,307	408,078	240,470	3,736	263,337	204,346	711,889	170,537	(21,070)	149,467
70999	Alcoholic Beverage Control Board	93,392	0	388,884	28,221	510,497	329,683	5,122	361,034	376,660	1,072,499	233,806	(64,407)	169,399
70716	Correctional Center For Women	237,325	0	988,215	900,945	2,126,485	837,777	13,016	917,445	353,744	2,121,982	594,137	76,344	670,481
70718	Bland Correctional Center	220,846	0	919,597	262,950	1,403,393	779,605	12,112	853,741	90,892	1,736,350	552,883	30,510	583,393
70733	Sussex I Correctional Center	234,029	0	974,493	175,057	1,383,579	826,144	12,835	904,705	1,438,199	3,181,883	585,888	(166,627)	419,261
70734	Sussex II Correctional Center	355,989	0	1,482,331	2,339,091	4,177,411	1,256,673	19,524	1,376,175	1,033,099	3,685,471	891,212	113,103	1,004,315
70735	Wallen Ridge Correctional Center	449,382	0	1,871,214	1,787,399	4,107,995	1,586,356	24,646	1,737,209	567,944	3,916,155	1,125,017	122,233	1,247,250
70737	St. Brides Correctional Center	188,981	0	786,912	376,878	1,352,771	667,119	10,365	730,558	742,650	2,150,692	473,110	(50,355)	422,755
70741	Red Onion State Prison	360,384	0	1,500,629	282,005	2,143,018	1,272,186	19,765	1,393,163	780,528	3,465,642	902,213	(58,110)	844,103
70743	Fluvanna Women's' Correctional Center	227,437	0	947,040	751,292	1,925,769	802,871	12,474	879,219	1,354,751	3,049,315	569,383	(87,738)	481,645
70745	Nottoway Correctional Center	299,953	0	1,248,999	564,434	2,113,386	1,058,862	16,451	1,159,553	1,138,005	3,372,871	750,927	(66,889)	684,038



Line of Duty Act

Appendix 42 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
70747	Marion Correctional Treatment Center	194,475	0	809,787	445,098	1,449,360	686,512	10,666	751,795	187,918	1,636,891	486,863	34,089	520,952
70749	Buckingham Correctional Center	264,795	0	1,102,601	353,674	1,721,070	934,750	14,523	1,023,639	1,094,471	3,067,383	662,909	(112,415)	550,494
70752	Deep Meadow Correctional Center	539,476	0	2,246,367	1,257,966	4,043,809	1,904,399	29,588	2,085,496	857,586	4,877,069	1,350,568	94,682	1,445,250
70753	Deerfield Correctional Center	338,409	0	1,409,127	1,139,266	2,886,802	1,194,613	18,560	1,308,214	1,159,840	3,681,227	847,200	(17,426)	829,774
70754	Augusta Correctional Center	249,411	0	1,038,542	836,303	2,124,256	880,443	13,679	964,168	1,150,201	3,008,491	624,396	(54,255)	570,141
70756	Adult Regional Office	80,207	0	333,979	1,001,008	1,415,194	283,137	4,399	310,061	9,511	607,108	200,796	117,510	318,306
70757	Department of Corrections	130,749	0	544,435	323,055	998,239	461,555	7,171	505,446	224,623	1,198,795	327,327	10,147	337,474
70761	Eastern Reg Corr Field Unit	109,873	0	457,510	400,135	967,518	387,862	6,026	424,746	458,178	1,276,812	275,066	(2,978)	272,088
70767	Adult Community Service	439,493	0	1,830,040	6,197,653	8,467,186	1,551,450	24,104	1,698,984	1,949,067	5,223,605	1,100,263	553,881	1,654,144
70768	Keen Mountain Correctional Center	308,742	0	1,285,596	1,487,646	3,081,984	1,089,888	16,933	1,193,529	532,082	2,832,432	772,930	100,849	873,779
70769	Greensville Correctional Center	565,848	0	2,356,177	328,723	3,250,748	1,997,492	31,034	2,187,441	2,140,494	6,356,461	1,416,588	(261,058)	1,155,530
70770	Dillwyn Correctional Center	257,103	0	1,070,572	807,269	2,134,944	907,597	14,101	993,904	853,924	2,769,526	643,652	(24,251)	619,401
70771	Indian Creek Correctional Center	206,561	0	860,115	759,316	1,825,992	729,158	11,329	798,519	373,522	1,912,548	517,321	38,242	555,363
70772	Haynesville Correctional Center	276,882	0	1,152,929	1,041,350	2,471,161	977,416	15,186	1,070,363	1,248,818	3,311,783	693,168	(11,478)	681,690
70773	Coffeeburg Correctional Center	168,105	0	699,987	610,354	1,478,446	593,427	9,220	649,858	1,027,168	2,279,673	420,848	(35,033)	385,815
70774	Lunenburg Correctional Center	227,437	0	947,040	621,937	1,796,414	802,871	12,474	879,219	376,144	2,070,708	569,383	25,049	594,432
70775	Poahontas State Correctional Center	259,302	0	1,079,725	1,397,860	2,736,887	915,357	14,221	1,002,402	597,243	2,529,223	649,156	106,774	755,930
70776	Green Rock Correctional Center	187,884	0	782,344	121,107	1,091,335	663,246	10,305	726,317	592,331	1,992,199	470,363	(46,144)	424,219
70779	Sussex State Prison Complex	52,738	0	219,601	909,197	1,181,536	186,171	2,892	203,875	0	392,938	132,029	100,798	232,827
70785	Grayson County Correctional Center	308,742	0	1,285,596	1,361,434	2,955,772	1,089,888	16,933	1,193,529	510,745	2,811,095	772,930	132,004	904,934
50001	Arlington County	1,025,118	0	4,268,565	1,481,035	6,774,718	3,618,754	56,223	3,962,876	252,367	7,890,220	2,566,360	185,390	2,751,750
55201	Bristol, City	150,525	0	626,783	142,920	920,228	531,367	8,256	581,897	876,845	1,998,365	376,837	(85,316)	291,521
55113	Buchanan County	102,181	0	425,481	177,646	705,308	360,709	5,604	395,010	68,537	829,860	255,809	12,178	267,987
55233	Chesapeake, City	1,325,621	0	5,519,852	1,907,480	8,752,953	4,679,556	72,704	5,124,554	2,514,404	12,391,218	3,318,663	17,863	3,336,526
55224	Falls Church, City	61,254	0	255,059	79,140	395,453	216,231	3,359	236,793	78,711	535,094	153,347	2,939	156,286
55232	Franklin, City	112,072	0	466,664	602,652	1,181,388	395,623	6,147	433,244	85,583	920,597	280,569	60,773	340,642
55136	Gloucester County	154,646	0	643,942	201,275	999,863	545,914	8,482	597,827	419,439	1,571,662	387,153	(31,760)	355,393
55139	Greene County	91,470	0	380,878	520,162	992,510	322,897	5,017	353,602	188,960	870,476	228,993	36,334	265,327
55152	Lee County	84,603	0	352,286	17,166	454,055	298,657	4,640	327,058	199,688	830,043	211,803	(24,974)	186,829
55332	Manassas, City	160,416	0	667,966	7,207	835,589	566,281	8,798	620,131	347,270	1,542,480	401,597	(54,941)	346,656
55236	Manassas Park, City	58,232	0	242,477	53,264	353,973	205,564	3,194	225,112	165,479	599,349	145,783	(14,793)	130,990
55235	Norton, City	41,477	0	172,710	113,971	328,158	146,418	2,275	160,342	55,303	364,338	103,838	12,665	116,503
55167	Nottoway County	32,139	0	133,825	391,210	557,174	113,452	1,763	124,241	598,271	837,727	80,459	(8,465)	71,994
55213	Petersburg, City	217,275	0	904,727	182,925	1,304,927	766,998	11,916	839,935	967,676	2,586,525	543,943	(118,958)	424,985
55214	Portsmouth, City	596,611	0	2,484,276	461,290	3,542,177	2,106,090	32,721	2,306,367	2,125,855	6,571,033	1,493,604	(280,013)	1,213,591
55215	Radford, City	104,104	0	433,486	327,957	865,547	367,496	5,710	402,442	42,691	818,339	260,622	61,055	321,677
55183	Russell County	98,610	0	410,610	67,951	577,171	348,102	5,408	381,205	187,922	922,637	246,868	(10,733)	236,135
55220	Suffolk, City	566,122	0	2,357,316	465,498	3,388,936	1,998,458	31,049	2,188,500	789,143	5,007,150	1,417,273	(44,742)	1,372,531
55234	Virginia Beach, City	2,006,831	0	8,356,397	870,823	11,234,051	7,084,288	110,065	7,757,962	3,034,237	17,986,552	5,024,059	(202,371)	4,821,688
55221	Williamsburg, City	91,194	0	379,730	123,578	594,502	321,923	5,002	352,536	112,721	792,182	228,302	7,212	235,514
55222	Winchester, City	188,707	0	785,772	158,440	1,132,919	666,153	10,350	729,500	327,166	1,733,169	472,424	(20,474)	451,950
55197	Wise County	120,311	0	500,973	288,586	909,870	424,709	6,598	465,096	93,737	990,140	301,196	40,116	341,312
55487	Capital Region Airport Commission	42,850	0	178,427	87,253	308,530	151,265	2,350	165,649	197,580	516,844	107,275	(13,768)	93,507
55417	Norfolk Airport Authority	65,924	0	274,506	29,731	370,161	232,717	3,616	254,848	50,462	541,643	165,039	(3,205)	161,834
55922	Piedmont Regional Jail	79,110	0	329,411	87,052	495,573	279,264	4,339	305,820	619,227	1,208,650	198,049	(47,306)	150,743
55861	Breaks Interstate Park	2,198	0	9,154	19,063	30,415	7,760	121	8,498	775	17,154	5,503	3,609	9,112
55899	Shenandoah Valley Regional Airport	12,360	0	51,468	16,715	80,543	43,633	678	47,782	55,288	147,381	30,944	(10,519)	20,425
55858	Peumansend Creek Regional Jail Authority	62,627	0	260,775	1,027,565	1,350,967	221,077	3,435	242,100	736,365	1,202,977	156,784	92,793	249,577
55300	Abingdon, Town	30,764	0	128,099	56,413	215,276	108,598	1,687	118,926	17,604	246,815	77,016	3,722	80,738
50005	Appalachia, Town	0	0	0	8,928	8,928	0	0	0	78,506	78,506	0	(9,360)	(9,360)
55354	Big Stone Gap, Town	8,789	0	36,597	18,858	64,244	31,026	482	33,976	119,073	184,557	22,003	(14,517)	7,486
50025	Boones Mill, Town	1,373	0	5,717	22,827	29,917	4,846	75	5,307	41,795	52,023	3,437	1,499	4,936
55334	Boydton, Town	0	0	0	4,327	4,327	0	0	0	15,730	15,730	0	(260)	(260)
55255	Brodnax, Town	1,099	0	4,577	13,354	19,030	3,880	60	4,249	23,213	31,402	2,752	(2,111)	641
55330	Chatham, Town	3,295	0	13,722	18,265	35,282	11,633	181	12,739	15,932	40,485	8,250	(48)	8,202



Line of Duty Act

Appendix 42 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55327	Christiansburg, Town	116,190	0	483,814	139,038	739,042	410,162	6,372	449,166	77,556	943,256	290,880	12,112	302,992
55378	Courtland, Town	2,198	0	9,154	13,498	24,850	7,760	121	8,498	20,551	36,930	5,503	(631)	4,872
55301	Dumfries, Town	15,382	0	64,050	128,482	207,914	54,299	844	59,463	68,627	183,233	38,508	11,330	49,838
55226	Front Royal, Town	39,555	0	164,705	20,063	224,323	139,632	2,169	152,910	75,123	369,834	99,025	(7,304)	91,721
55382	Grundy, Town	7,692	0	32,029	18,689	58,410	27,153	422	29,736	36,450	93,761	19,257	(1,931)	17,326
55374	Hurt, Town	2,198	0	9,154	18,621	29,973	7,760	121	8,498	25,403	41,782	5,503	(1,849)	3,654
55380	Independence, Town	7,692	0	32,029	23,962	63,683	27,153	422	29,736	8,503	65,814	19,257	2,959	22,216
55314	Jonesville, Town	2,198	0	9,154	18,154	29,506	7,760	121	8,498	41,784	58,163	5,503	(2,319)	3,184
55249	LaCrosse, Town	2,198	0	9,154	15,757	27,109	7,760	121	8,498	12,385	28,764	5,503	(3,272)	2,231
55355	Luray, Town	27,468	0	114,378	98,180	240,026	96,966	1,507	106,186	40,855	245,514	68,766	9,985	78,751
55397	Orange, Town	15,931	0	66,338	7,289	89,558	56,239	874	61,587	37,648	156,348	39,884	(2,398)	37,486
55389	Pembroke, Town	4,395	0	18,299	623	23,317	15,513	241	16,988	2,471	35,213	11,002	(289)	10,713
50026	Pocahontas, Town	2,198	0	9,154	13,833	25,185	7,760	121	8,498	885	17,264	5,503	3,474	8,977
55238	Pound, Town	2,198	0	9,154	52,063	63,415	7,760	121	8,498	109,052	125,431	5,503	(4,475)	1,028
55338	Quantico, Town	2,472	0	10,294	19,704	32,470	8,727	136	9,556	25,868	44,287	6,189	(2,602)	3,587
55306	Remington, Town	3,022	0	12,582	7,069	22,673	10,667	166	11,681	5,036	27,550	7,565	1,110	8,675
55259	Richlands, Town	49,443	0	205,880	27,752	283,075	174,538	2,712	191,136	192,909	561,295	123,780	(19,264)	104,516
55245	Scottsville, Town	4,670	0	19,447	24,312	48,429	16,487	256	18,055	12,502	47,300	11,692	2,027	13,719
55310	Smithfield, Town	20,876	0	86,925	40,037	147,838	73,692	1,145	80,700	55,298	210,835	52,261	(5,561)	46,700
55304	South Boston, Town	43,949	0	183,004	54,557	281,510	155,145	2,410	169,898	11,277	338,730	110,026	4,954	114,980
55369	Tazewell, Town	51,915	0	216,173	339,323	607,411	183,265	2,847	200,692	76,975	463,779	129,968	56,224	186,192
55317	Vienna, Town	41,751	0	173,850	7,940	223,541	147,385	2,290	161,400	62,155	373,230	104,523	(7,582)	96,941
55375	Waverly, Town	0	0	0	250	250	0	0	0	99,605	99,605	0	(13,877)	(13,877)
55372	Weber City, Town	4,395	0	18,299	29,418	52,112	15,513	241	16,988	48,368	81,110	11,002	(2,756)	8,246
55321	Woodstock, Town	21,975	0	91,502	77,059	190,536	77,572	1,205	84,949	17,266	180,992	55,013	6,975	61,988
55315	Wytheville, Town	69,222	0	288,237	402,474	759,933	244,358	3,796	267,595	66,722	582,471	173,295	40,318	213,613
55869	Rsw Regional Jail Authority	0	0	0	0	0	0	0	0	389,535	389,535	0	(185,493)	(185,493)
Total for VRS Line of Duty Act ⁽¹⁾		21,384,457	0	89,044,385	50,418,571	160,847,413	75,488,997	1,172,836	82,667,552	50,417,020	209,746,405	53,535,544	191	53,535,735

⁽¹⁾ Employer-level results may not add to Line of Duty Act systemwide results due to rounding.



Line of Duty Act

Appendix 43 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Line of Duty Act Total⁽¹⁾		(2,180,332)	(2,143,565)	(976,712)	(2,699,676)	(6,382,996)	(34,515,707)
Employer Allocation							
21156	State Police Troopers - SPORS	(486,022)	(482,460)	(239,768)	(371,339)	(639,182)	(3,787,955)
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	(2,953)	(2,909)	(2,674)	(4,829)	(8,657)	(43,691)
30123b	Department of Military Affairs - Army National Guard	(155,435)	(153,012)	(92,865)	(274,033)	(618,685)	(2,110,099)
30123c	Department of Military Affairs - Air National Guard	364,462	365,278	395,678	353,682	266,054	11,875
30127	Virginia Department of Emergency Management	113	132	155	(225)	(1,912)	(18,744)
30154	Virginia Department of Motor Vehicles	(41,442)	(41,333)	(46,895)	(55,008)	(55,341)	(227,161)
30172	Virginia State Lottery	2,282	2,297	2,776	2,068	694	(14,716)
30199	Conservation & Recreation	(39,217)	(39,043)	(44,832)	(52,900)	(51,900)	(200,123)
30407	Virginia Port Authority	9,729	9,801	4,919	380	(13,127)	(71,017)
30411	Department of Forestry	(63,821)	(63,577)	(38,563)	(32,337)	(55,529)	(309,815)
70156	Department Of State Police	(13,764)	(13,751)	(11,411)	(10,441)	(9,724)	(38,987)
70203	Woodrow Wilson Rehabilitation Center	(2,506)	(2,495)	(2,135)	(2,680)	(5,429)	(10,740)
70204	College Of William and Mary	3,354	3,392	6,439	6,105	(4,430)	(46,649)
70207	University Of Virginia - Academic	3,364	3,468	2,549	(3,151)	(3,557)	(85,433)
70208	Virginia Polytechnic Institute & State University- Academic	(6,236)	(6,147)	(3,537)	(5,291)	(16,719)	(75,997)
70211	Virginia Military Institute	2,470	2,490	2,278	2,495	(6,476)	(24,845)
70212	Virginia State University	(7,744)	(7,720)	(9,460)	(11,688)	(4,892)	(24,691)
70213	Norfolk State University	(14,856)	(14,832)	(19,476)	(24,195)	(20,781)	(78,392)
70214	Longwood University	5,417	5,451	1,963	(2,418)	(8,970)	(40,188)
70215	University Of Mary Washington	(5,573)	(5,549)	(8,905)	(13,431)	(15,479)	(57,158)
70216	James Madison University	6,881	6,954	9,924	5,529	(2,911)	(161,759)
70217	Radford University	(5,308)	(5,270)	(6,543)	(9,501)	(10,993)	(45,649)
70221	Old Dominion University	(9,827)	(9,754)	(17,080)	(22,615)	(21,874)	(106,879)
70236	Virginia Commonwealth University - Academic	(13,920)	(13,748)	2,435	(12,111)	(14,922)	(125,080)
70241	Richard Bland College	4,440	4,463	1,047	(3,268)	7,092	(89,447)
70242	Christopher Newport University	(1,341)	(1,301)	1,806	1,461	(2,101)	(8,346)
70246	University of Virginia College At Wise	(371)	(356)	(2,669)	(3,683)	(4,990)	(20,875)
70247	George Mason University	(20,303)	(20,225)	(7,728)	(9,996)	(27,478)	(81,890)
70280	Northern Virginia Community College	(7,738)	(7,649)	(4,103)	(9,208)	(11,682)	(55,921)
70282	Piedmont Virginia Community College	(2,370)	(2,366)	(2,246)	(2,422)	(2,734)	(9,485)
70283	J. Sargeant Reynolds Community College	(11,591)	(11,574)	(8,155)	(6,628)	(11,619)	(53,098)
70286	Virginia Western Community College	(3,450)	(3,435)	(2,956)	(3,645)	(3,183)	(18,085)
70291	Blue Ridge Community College	(8)	(6)	54	(38)	(204)	975
70292	Central Virginia Community College	806	815	(149)	(739)	(1,567)	(8,661)
70293	Virginia Peninsula Community College	(5,979)	(5,970)	(9,886)	(8,764)	(9,504)	(36,342)
70294	Southwest Virginia Community College	(423)	(416)	(176)	(530)	(1,192)	(6,759)
70296	Virginia Highlands Community College	1,640	1,644	1,764	1,584	1,228	(23,688)
70297	Germanna Community College	(2,056)	(2,052)	(1,932)	(2,108)	(2,420)	(8,654)
70298	Laurel Ridge Community College	14,232	14,252	12,000	10,721	10,496	(39,916)
70299	Mountain Empire Community College	1,757	1,761	1,881	1,682	(442)	(2,972)
70402	Marine Resources Commission	(17,130)	(17,000)	(9,143)	(13,953)	(21,901)	(132,295)
70403	Department of Wildlife Resources	(16,433)	(16,144)	(11,844)	(44,443)	(92,691)	(321,584)
70961	Division of Capitol Police	(28,016)	(27,899)	(15,814)	(20,449)	(39,541)	(172,092)
70999	Alcoholic Beverage Control Board	(73,930)	(73,769)	(42,985)	(51,378)	(68,668)	(251,271)
70716	Correctional Center For Women	52,144	52,553	73,158	69,572	14,550	(257,475)
70718	Bland Correctional Center	7,991	8,371	12,301	(8,061)	(50,781)	(302,779)
70733	Sussex I Correctional Center	(190,491)	(190,088)	(173,286)	(189,585)	(196,900)	(857,955)
70734	Sussex II Correctional Center	76,803	77,416	110,496	104,971	104,061	18,192
70735	Wallen Ridge Correctional Center	76,410	77,183	115,000	67,578	(5,731)	(138,602)
70737	St. Brides Correctional Center	(69,625)	(69,300)	(53,532)	(63,671)	(122,147)	(419,646)
70741	Red Onion State Prison	(94,858)	(94,238)	(86,061)	(117,944)	(170,277)	(759,246)
70743	Fluvanna Women's' Correctional Center	(110,929)	(110,538)	(104,184)	(94,518)	(163,942)	(539,434)
70745	Nottoway Correctional Center	(97,475)	(96,959)	(76,304)	(83,269)	(188,689)	(716,790)
70747	Marion Correctional Treatment Center	14,259	14,593	15,269	2,025	(33,213)	(200,463)
70749	Buckingham Correctional Center	(139,416)	(138,960)	(108,712)	(106,100)	(161,566)	(691,559)
70752	Deep Meadow Correctional Center	39,673	40,600	(12,851)	(49,757)	(126,788)	(724,136)
70753	Deerfield Correctional Center	(51,933)	(51,351)	(22,078)	(50,209)	(112,024)	(506,830)
70754	Augusta Correctional Center	(79,687)	(79,258)	(57,801)	(53,659)	(98,666)	(515,163)
70756	Adult Regional Office	109,331	109,469	117,014	110,904	97,324	264,044
70757	Department of Corrections	(3,185)	(2,960)	4,534	(4,823)	(28,460)	(165,661)
70761	Eastern Reg Corr Field Unit	(14,182)	(13,993)	(16,325)	(22,889)	(53,697)	(188,209)
70767	Adult Community Service	509,067	509,822	541,444	512,752	440,139	730,358
70768	Keen Mountain Correctional Center	69,367	69,898	74,145	50,884	6,475	(21,217)
70769	Greensville Correctional Center	(318,756)	(317,783)	(284,676)	(289,809)	(334,472)	(1,560,218)
70770	Dillwyn Correctional Center	(50,467)	(50,025)	(36,316)	(50,859)	(105,502)	(341,411)
70771	Indian Creek Correctional Center	17,179	17,535	33,358	29,749	(16,369)	(168,008)
70772	Haynesville Correctional Center	(39,711)	(39,235)	(34,399)	(56,929)	(137,564)	(532,784)
70773	Coffeewood Correctional Center	(52,174)	(51,885)	(68,777)	(83,933)	(105,173)	(439,284)
70774	Lunenburg Correctional Center	1,858	2,249	9,707	(6,636)	(43,120)	(238,351)
70775	Pocahontas State Correctional Center	80,334	80,779	58,248	28,000	(11,932)	(27,767)
70776	Green Rock Correctional Center	(65,302)	(64,979)	(73,247)	(94,151)	(111,288)	(491,897)



Line of Duty Act

Appendix 43 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70779	Sussex State Prison Complex	95,420	95,511	98,389	94,140	85,056	320,083
70785	Grayson County Correctional Center	100,522	101,053	74,164	40,669	(38,884)	(132,847)
50001	Arlington County	80,861	82,624	182,240	97,554	(177,957)	(1,380,823)
55201	Bristol, City	(100,665)	(100,406)	(89,496)	(100,844)	(125,538)	(561,187)
55113	Buchanan County	1,759	1,934	13,046	2,110	(13,648)	(129,754)
55233	Chesapeake, City	(117,308)	(115,028)	(89,463)	(214,657)	(560,590)	(2,541,218)
55224	Falls Church, City	(3,307)	(3,202)	(8,515)	(17,704)	(23,356)	(83,558)
55232	Franklin, City	48,645	48,838	55,801	44,184	28,139	35,183
55136	Gloucester County	(47,529)	(47,263)	(29,769)	(37,761)	(62,824)	(346,653)
55139	Greene County	27,007	27,164	32,827	24,397	(1,390)	12,030
55152	Lee County	(33,601)	(33,455)	(26,127)	(30,231)	(48,620)	(203,953)
55332	Manassas, City	(71,298)	(71,022)	(54,133)	(59,685)	(88,516)	(362,235)
55236	Manassas Park, City	(20,731)	(20,631)	(19,605)	(25,701)	(27,285)	(131,423)
55235	Norton, City	8,436	8,507	5,178	(3,186)	(1,542)	(53,573)
55167	Nottoway County	(11,742)	(11,687)	(13,333)	(17,590)	(37,465)	(188,737)
55213	Petersburg, City	(141,113)	(140,739)	(96,588)	(90,189)	(172,994)	(639,977)
55214	Portsmouth, City	(340,848)	(339,822)	(301,268)	(339,405)	(262,850)	(1,444,663)
55215	Radford, City	50,440	50,619	48,003	37,826	(10,045)	(129,635)
55183	Russell County	(20,788)	(20,619)	(18,214)	(26,920)	(55,449)	(203,477)
55220	Suffolk, City	(102,468)	(101,495)	(87,060)	(146,856)	(166,208)	(1,014,126)
55234	Virginia Beach, City	(407,003)	(403,553)	(328,441)	(604,684)	(940,846)	(4,067,974)
55221	Williamsburg, City	(2,087)	(1,930)	534	(8,907)	(28,592)	(156,698)
55222	Winchester, City	(39,716)	(39,392)	(32,223)	(40,890)	(68,025)	(380,004)
55197	Wise County	27,848	28,055	20,028	8,961	(13,189)	(151,974)
55487	Capital Region Airport Commission	(18,137)	(18,064)	(11,758)	(18,742)	(32,188)	(109,426)
55417	Norfolk Airport Authority	(9,927)	(9,814)	(6,969)	(13,588)	(21,780)	(109,404)
55922	Piedmont Regional Jail	(55,373)	(55,237)	(81,448)	(96,385)	(100,310)	(324,326)
55861	Breaks Interstate Park	3,385	3,389	3,509	3,331	2,953	(3,305)
55899	Shenandoah Valley Regional Airport	(11,779)	(11,758)	(7,244)	(5,086)	(5,584)	(25,386)
55858	Peumansend Creek Regional Jail Authority	86,407	86,515	89,932	84,886	74,099	(273,850)
55300	Abingdon, Town	585	638	1,837	(212)	(4,943)	(29,445)
50005	Appalachia, Town	(9,360)	(9,360)	(7,968)	(7,811)	(7,716)	(27,363)
55354	Big Stone Gap, Town	(15,413)	(15,398)	(14,455)	(15,883)	(11,746)	(47,417)
50025	Boones Mill, Town	1,359	1,361	(852)	(2,843)	(3,463)	(17,671)
55334	Boydton, Town	(260)	(260)	(1,220)	(2,007)	(1,978)	(5,678)
55255	Brodnax, Town	(2,223)	(2,221)	(769)	(703)	(863)	(5,594)
55330	Chatham, Town	(384)	(378)	(199)	(466)	(961)	(2,814)
55327	Christiansburg, Town	264	464	3,812	(8,879)	(36,374)	(163,501)
55378	Courtland, Town	(855)	(851)	(731)	(905)	(1,239)	(7,498)
55301	Dumfries, Town	9,762	9,788	6,651	4,087	(3,611)	(1,995)
55226	Front Royal, Town	(11,337)	(11,269)	(10,191)	(16,616)	(17,187)	(78,911)
55382	Grundy, Town	(2,715)	(2,702)	(2,282)	(2,880)	(2,253)	(22,518)
55374	Hurt, Town	(2,073)	(2,069)	(1,949)	(2,129)	(2,434)	(1,154)
55380	Independence, Town	2,175	2,188	(184)	(1,095)	(483)	(4,731)
55314	Jonesville, Town	(2,543)	(2,539)	(3,523)	(4,610)	(4,893)	(10,548)
55249	LaCrosse, Town	(3,496)	(3,492)	628	1,573	1,224	1,909
55355	Luray, Town	7,184	7,231	5,482	602	(5,397)	(20,590)
55397	Orange, Town	(4,022)	(3,995)	(4,646)	(6,106)	(9,363)	(38,657)
55389	Pembroke, Town	(737)	(730)	(490)	(844)	(1,506)	(7,591)
50026	Pocahontas, Town	3,250	3,254	2,414	1,449	1,100	(3,545)
55238	Pound, Town	(4,699)	(4,695)	(10,111)	(11,293)	(8,831)	(22,386)
55338	Quantico, Town	(2,854)	(2,850)	(1,827)	(1,286)	(329)	(2,671)
55306	Remington, Town	802	807	972	716	(1,531)	(6,642)
55259	Richlands, Town	(24,306)	(24,221)	(20,067)	(26,469)	(37,313)	(145,846)
55245	Scottsville, Town	1,551	1,559	1,814	1,453	2,491	(7,739)
55310	Smithfield, Town	(7,690)	(7,654)	(3,923)	(4,727)	(6,118)	(32,888)
55304	South Boston, Town	473	548	3,610	1,210	(9,094)	(53,968)
55369	Tazewell, Town	50,930	51,020	22,052	16,385	13,965	(10,719)
55317	Vienna, Town	(11,839)	(11,767)	(8,073)	(11,792)	(18,069)	(88,147)
55375	Waverly, Town	(13,877)	(13,877)	(12,613)	(12,468)	(12,323)	(34,197)
55372	Weber City, Town	(3,204)	(3,197)	(2,957)	(3,291)	(2,162)	(14,189)
55321	Woodstock, Town	4,734	4,772	6,787	5,663	456	(12,868)
55315	Wytheville, Town	33,260	33,379	32,948	27,559	28,971	21,345
55869	Rsw Regional Jail Authority	(185,493)	(185,493)	(18,549)	0	0	0
Total for VRS Line of Duty Act ⁽¹⁾		(2,180,332)	(2,143,565)	(976,712)	(2,699,676)	(6,382,996)	(34,515,707)

⁽¹⁾ Employer-level results may not add to Line of Duty Act systemwide results due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.



Line of Duty Act

Appendix 44 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity		Trend Rate Sensitivity	
				Net OPEB Liability	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
				1% Decrease Discount Rate (2.86%)	1% Increase Discount Rate (4.86%)	1% Decrease Health Trend Rate (3.86%)	1% Increase Health Trend Rate (3.86%)
VRS Line of Duty Act Total^(A)		378,455,607	400,899,189	449,503,380	359,780,830	339,976,077	476,392,507
Employer Allocation							
21156	State Police Troopers - SPORS	37,426,591	38,827,889	43,535,301	34,845,493	32,927,363	46,139,567
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	456,682	473,743	531,178	425,153	401,750	562,953
30123b	Department of Military Affairs - Army National Guard	24,992,287	26,420,459	29,623,621	23,710,636	22,405,443	31,395,695
30123c	Department of Military Affairs - Air National Guard	10,096,358	8,902,408	9,981,717	7,989,329	7,549,543	10,578,820
30127	Virginia Department of Emergency Management	198,538	205,982	230,955	184,855	174,680	244,770
30154	Virginia Department of Motor Vehicles	1,449,409	1,194,720	1,339,565	1,072,183	1,013,163	1,419,697
30172	Virginia State Lottery	158,838	164,770	184,746	147,870	139,730	195,797
30199	Conservation & Recreation	1,965,622	1,895,010	2,124,758	1,700,648	1,607,033	2,251,860
30407	Virginia Port Authority	774,358	782,716	877,610	702,436	663,769	930,109
30411	Department of Forestry	2,720,110	2,657,160	2,979,308	2,384,627	2,253,361	3,157,530
70156	Department of State Police	138,969	144,203	161,686	129,413	122,289	171,358
70203	Woodrow Wilson Rehabilitation Center	79,438	123,597	138,582	110,920	104,815	146,872
70204	College Of William and Mary	416,944	411,964	461,910	369,711	349,359	489,541
70207	University Of Virginia - Academic	1,131,733	1,132,901	1,270,252	1,016,705	960,738	1,346,238
70208	Virginia Polytechnic Institute & State University- Academic	933,195	968,131	1,085,506	868,835	821,008	1,150,440
70211	Virginia Military Institute	238,276	226,588	254,059	203,348	192,154	269,257
70212	Virginia State University	258,107	267,761	300,223	240,298	227,070	318,183
70213	Norfolk State University	277,976	267,761	300,223	240,298	227,070	318,183
70214	Longwood University	397,113	370,752	415,701	332,725	314,410	440,568
70215	University Of Mary Washington	317,675	267,761	300,223	240,298	227,070	318,183
70216	James Madison University	893,458	803,322	900,715	720,929	681,244	954,595
70217	Radford University	377,244	411,964	461,910	369,711	349,359	489,541
70221	Old Dominion University	833,927	803,322	900,715	720,929	681,244	954,595
70236	Virginia Commonwealth University - Academic	1,449,409	1,874,444	2,101,698	1,682,191	1,589,592	2,227,421
70241	Richard Bland College	436,813	247,194	277,164	221,841	209,629	293,744
70242	Christopher Newport University	337,544	432,570	485,014	388,204	366,834	514,028
70246	University of Virginia College At Wise	158,838	164,770	184,746	147,870	139,730	195,797
70247	George Mason University	819,015	849,666	952,677	762,520	720,545	1,009,666
70280	Northern Virginia Community College	794,189	968,131	1,085,506	868,835	821,008	1,150,440
70282	Piedmont Virginia Community College	39,700	41,172	46,164	36,949	34,916	48,926
70283	J. Sargeant Reynolds Community College	238,276	185,376	207,850	166,363	157,205	220,284
70286	Virginia Western Community College	178,707	164,770	184,746	147,870	139,730	195,797
70291	Blue Ridge Community College	0	20,606	23,104	18,493	17,475	24,487
70292	Central Virginia Community College	99,269	102,991	115,477	92,428	87,340	122,385
70293	Virginia Peninsula Community College	138,969	102,991	115,477	92,428	87,340	122,385
70294	Southwest Virginia Community College	79,438	82,385	92,373	73,935	69,865	97,899
70296	Virginia Highlands Community College	39,700	41,172	46,164	36,949	34,916	48,926
70297	Germanna Community College	39,700	41,172	46,164	36,949	34,916	48,926
70298	Laurel Ridge Community College	218,407	226,588	254,059	203,348	192,154	269,257
70299	Mountain Empire Community College	39,700	41,172	46,164	36,949	34,916	48,926
70402	Marine Resources Commission	1,350,140	1,421,268	1,593,579	1,275,495	1,205,283	1,688,907
70403	Department of Wildlife Resources	2,700,279	3,151,509	3,533,591	2,828,273	2,672,586	3,744,969
70961	Division of Capitol Police	1,211,171	1,277,064	1,431,893	1,146,082	1,082,994	1,517,548
70999	Alcoholic Beverage Control Board	1,767,084	1,750,847	1,963,116	1,571,271	1,484,777	2,080,549
70716	Correctional Center For Women	4,467,363	4,449,179	4,988,589	3,992,848	3,773,054	5,287,004
70718	Bland Correctional Center	3,851,844	4,140,246	4,642,201	3,715,601	3,511,069	4,919,896
70733	Sussex I Correctional Center	4,745,339	4,387,401	4,919,320	3,937,405	3,720,664	5,213,592
70734	Sussex II Correctional Center	4,546,801	6,673,809	7,482,928	5,989,308	5,659,616	7,930,554
70735	Wallen Ridge Correctional Center	6,631,561	8,424,656	9,446,044	7,560,578	7,144,393	10,011,103
70737	St. Brides Correctional Center	3,673,175	3,542,866	3,972,396	3,179,491	3,004,471	4,210,024
70741	Red Onion State Prison	6,790,398	6,756,194	7,575,301	6,063,242	5,729,481	8,028,452
70743	Fluvanna Women's' Correctional Center	4,646,070	4,263,803	4,780,738	3,826,485	3,615,850	5,066,720
70745	Nottoway Correctional Center	5,618,965	5,623,293	6,305,049	5,046,538	4,768,742	6,682,215
70747	Marion Correctional Treatment Center	3,236,361	3,645,857	4,087,874	3,271,919	3,091,810	4,332,409
70749	Buckingham Correctional Center	4,705,639	4,964,174	5,566,021	4,455,022	4,209,788	5,898,978
70752	Deep Meadow Correctional Center	8,954,596	10,113,684	11,339,847	9,076,371	8,576,746	12,018,192
70753	Deerfield Correctional Center	4,943,877	6,344,230	7,113,391	5,693,532	5,380,121	7,538,911
70754	Augusta Correctional Center	4,626,201	4,675,767	5,242,648	4,196,196	3,965,209	5,556,261
70756	Adult Regional Office	1,092,033	1,503,653	1,685,952	1,349,430	1,275,148	1,786,805
70757	Department of Corrections	2,263,466	2,451,178	2,748,354	2,199,772	2,078,682	2,912,759
70761	Eastern Reg Corr Field Unit	1,806,784	2,059,820	2,309,548	1,848,554	1,746,797	2,447,705
70767	Adult Community Service	3,415,068	8,239,280	9,238,193	7,394,216	6,987,188	9,790,819
70768	Keen Mountain Correctional Center	4,268,826	5,788,062	6,489,795	5,194,408	4,908,473	6,878,012
70769	Greensville Correctional Center	10,463,573	10,608,073	11,894,174	9,520,053	8,996,005	12,605,679
70770	Dillwyn Correctional Center	4,447,494	4,819,971	5,404,334	4,325,609	4,087,498	5,727,619
70771	Indian Creek Correctional Center	3,236,361	3,872,446	4,341,933	3,475,267	3,283,965	4,601,666
70772	Haynesville Correctional Center	5,201,983	5,190,763	5,820,080	4,658,370	4,401,942	6,168,235
70773	Coffeewood Correctional Center	3,454,768	3,151,509	3,533,591	2,828,273	2,672,586	3,744,969
70774	Lunenburg Correctional Center	3,554,037	4,263,803	4,780,738	3,826,485	3,615,850	5,066,720
70775	Pocahontas State Correctional Center	3,772,444	4,861,183	5,450,543	4,362,594	4,122,448	5,776,593
70776	Green Rock Correctional Center	3,653,306	3,522,300	3,949,337	3,161,034	2,987,030	4,185,585
70779	Sussex State Prison Complex	0	988,698	1,108,565	887,291	838,449	1,174,879
70785	Grayson County Correctional Center	4,507,063	5,788,062	6,489,795	5,194,408	4,908,473	6,878,012
50001	Arlington County	18,276,482	19,218,105	21,548,068	17,246,994	16,297,603	22,837,066
55201	Bristol, City	3,494,468	2,821,929	3,164,054	2,532,497	2,393,092	3,353,327
55113	Buchanan County	1,846,522	1,915,617	2,147,862	1,719,141	1,624,508	2,276,346
55233	Chesapeake, City	25,171,107	24,851,701	27,864,670	22,302,778	21,075,083	29,531,524
55224	Falls Church, City	1,087,075	1,148,336	1,287,557	1,030,556	973,827	1,364,579
55232	Franklin, City	1,975,575	2,101,032	2,355,757	1,885,539	1,781,747	2,496,678
55136	Gloucester County	2,923,644	2,899,183	3,250,674	2,601,827	2,458,605	3,445,128
55139	Greene County	1,459,362	1,714,806	1,922,706	1,538,927	1,454,214	2,037,721
55152	Lee County	1,578,500	1,586,077	1,778,370	1,423,401	1,345,047	1,884,752
55332	Manassas, City	3,012,997	3,007,345	3,371,950	2,698,896	2,550,331	3,573,658
55236	Manassas Park, City	1,092,033	1,091,689	1,224,043	979,719	925,789	1,297,264
55235	Norton, City	699,878	777,584	871,857	697,831	659,418	924,011
55167	Nottoway County	1,156,560	602,511	675,559	540,715	510,950	715,970



Line of Duty Act

Appendix 44 - Net OPEB Liability

Employer Code	Employer	June 30, 2022 Net OPEB Liability	June 30, 2023 Net OPEB Liability	Discount Rate Sensitivity		Trend Rate Sensitivity	
				Net OPEB Liability	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
				1% Decrease Discount Rate (2.86%)	1% Increase Discount Rate (4.86%)	1% Decrease Health Trend Rate (3.86%)	1% Increase Health Trend Rate (3.86%)
55213	Petersburg, City	4,333,352	4,073,296	4,567,134	3,655,517	3,454,293	4,840,338
55214	Portsmouth, City	11,342,157	11,184,807	12,540,830	10,037,633	9,485,094	13,291,017
55215	Radford, City	1,886,222	1,951,657	2,188,272	1,751,485	1,655,072	2,319,174
55183	Russell County	1,777,037	1,848,666	2,072,795	1,659,057	1,567,732	2,196,789
55220	Suffolk, City	9,932,449	10,613,205	11,899,928	9,524,658	9,000,357	12,611,777
55234	Virginia Beach, City	37,039,469	37,622,505	42,183,780	33,763,740	31,905,156	44,707,198
55221	Williamsburg, City	1,717,469	1,709,635	1,916,907	1,534,285	1,449,828	2,031,576
55222	Winchester, City	3,385,284	3,537,735	3,966,643	3,174,886	3,000,119	4,203,926
55197	Wise County	2,223,766	2,255,499	2,528,951	2,024,163	1,912,739	2,680,232
55487	Capital Region Airport Commission	734,620	803,322	900,715	720,929	681,244	954,595
55417	Norfolk Airport Authority	1,171,433	1,235,892	1,385,729	1,109,132	1,048,078	1,468,623
55922	Piedmont Regional Jail	1,568,546	1,483,086	1,662,893	1,330,973	1,257,707	1,762,366
55861	Breaks Interstate Park	39,700	41,212	46,209	36,985	34,950	48,973
55899	Shenandoah Valley Regional Airport	223,364	231,720	259,813	207,953	196,506	275,355
55858	Peumansend Creek Regional Jail Authority	1,250,871	1,174,073	1,316,416	1,053,654	995,654	1,395,163
55300	Abingdon, Town	536,082	576,734	646,656	517,581	489,090	685,338
50005	Appalachia, Town	0	0	0	0	0	0
55354	Big Stone Gap, Town	218,407	164,770	184,746	147,870	139,730	195,797
50025	Boones Mill, Town	59,569	25,738	28,858	23,098	21,826	30,584
55334	Boydton, Town	0	0	0	0	0	0
55255	Brodnax, Town	39,700	20,606	23,104	18,493	17,475	24,487
55330	Chatham, Town	39,700	61,779	69,268	55,442	52,390	73,412
55327	Christiansburg, Town	2,074,844	2,178,246	2,442,332	1,954,833	1,847,226	2,588,431
55378	Courtland, Town	59,569	41,212	46,209	36,985	34,950	48,973
55301	Dumfries, Town	238,276	288,367	323,328	258,790	244,545	342,669
55226	Front Royal, Town	714,789	741,543	831,446	665,487	628,854	881,183
55382	Grundy, Town	138,969	144,203	161,686	129,413	122,289	171,358
55374	Hurt, Town	19,869	41,212	46,209	36,985	34,950	48,973
55380	Independence, Town	119,138	144,203	161,686	129,413	122,289	171,358
55314	Jonesville, Town	39,700	41,212	46,209	36,985	34,950	48,973
55249	LaCrosse, Town	39,700	41,212	46,209	36,985	34,950	48,973
55355	Luray, Town	496,382	514,955	577,387	462,138	436,699	611,926
55397	Orange, Town	307,760	298,670	334,880	268,037	253,282	354,912
55389	Pembroke, Town	79,438	82,385	92,373	73,935	69,865	97,899
50026	Pocahontas, Town	39,700	41,212	46,209	36,985	34,950	48,973
55238	Pound, Town	0	41,212	46,209	36,985	34,950	48,973
55338	Quantico, Town	44,658	46,344	51,963	41,591	39,301	55,071
55306	Remington, Town	54,611	56,647	63,515	50,837	48,039	67,314
55259	Richlands, Town	992,764	926,919	1,039,297	831,849	786,059	1,101,467
55245	Scottsville, Town	84,396	87,556	98,172	78,576	74,251	104,044
55310	Smithfield, Town	377,244	391,358	438,805	351,218	331,885	465,054
55304	South Boston, Town	754,489	823,928	923,819	739,422	698,719	979,082
55369	Tazewell, Town	957,984	973,263	1,091,259	873,440	825,360	1,156,538
55317	Vienna, Town	754,489	782,716	877,610	702,436	663,769	930,109
55375	Waverly, Town	0	0	0	0	0	0
55372	Weber City, Town	119,138	82,385	92,373	73,935	69,865	97,899
55321	Woodstock, Town	337,544	411,964	461,910	369,711	349,359	489,541
55315	Wytheville, Town	1,072,164	1,297,711	1,455,042	1,164,611	1,100,503	1,542,083
55869	Rsw Regional Jail Authority	0	0	0	0	0	0
Total for VRS Line of Duty Act ⁽¹⁾		378,455,607	400,899,189	449,503,380	359,780,830	339,976,077	476,392,507

⁽¹⁾ Employer-level results may not add to Line of Duty Act systemwide results due to rounding.

